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New for Newfoundland and Labrador for 2019

The personal income levels used to calculate your Newfoundland and Labrador tax have changed.

The amounts for most provincial non-refundable tax credits and the **Newfoundland and Labrador low-income tax reduction** have changed.

A new non-refundable **Search and rescue volunteer tax credit** is available to eligible volunteers beginning January 1, 2019.

Newfoundland and Labrador benefits for individuals and families

Newfoundland and Labrador income supplement

This supplement is a non-taxable amount paid to help low-income individuals and families. The supplement may include the Newfoundland and Labrador disability amount paid to help low- and modest-income individuals with disabilities. These amounts are combined with the quarterly federal GST/HST credit payment.

You do not need to apply for the GST/HST credit or the Newfoundland and Labrador income supplement. The Canada Revenue Agency (CRA) will use the information from your return to determine if you are entitled to receive these benefits.

Newfoundland and Labrador seniors' benefit

This benefit is a non-taxable amount based on the family net income for single seniors (65 years of age or older at any time in 2020) or married or common-law couples including at least one senior. This benefit is combined with the quarterly federal GST/HST credit payment.

You do not need to apply for the Newfoundland and Labrador seniors' benefit. The CRA will use the information from your return to determine if you are entitled to receive this benefit.

Newfoundland and Labrador child benefit (and mother baby nutrition supplement)

The Newfoundland and Labrador child benefit (NLCB) is a non-taxable amount paid monthly to help low-income families with the cost of raising children under 18 years of age. The mother baby nutrition supplement (MBNS) is an additional benefit paid to qualifying families who have children under one year of age. These benefits are combined with the Canada child benefit into one monthly payment.

You do not need to apply for the NLCB or the MBNS. The CRA will use the information from your Canada child benefits application to determine if you are entitled to receive these benefits.

File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2019 income tax and benefit return(s) by April 30, 2020. The CRA will use the information from your return(s) to calculate the payments you are entitled to get from these programs.

The Newfoundland and Labrador income supplement, Newfoundland and Labrador seniors' benefit and NLCB are fully funded by the Province of Newfoundland and Labrador. For more information about these programs, go to canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-newfoundland-labrador or call the CRA at 1-800-387-1193.

Completing your Newfoundland and Labrador form

All the information you need to complete Form NL428, Newfoundland and Labrador Tax and Credits, is in this package. Complete one copy of Form NL428 and attach it to your return.

This form and those referenced in this guide are available at canada.ca/cra-forms.

Definitions

Spouse refers to a person you are legally married to.

Common-law partner refers to a person who is not your spouse but with whom you are in a conjugal relationship, and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship).
- This person is the parent of your child by birth or adoption.
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support.

End of the year means **any** of the three following dates:

- December 31, 2019
- the date you left Canada if you emigrated in 2019
- the date of death for a person who died in 2019

Form NL428, Newfoundland and Labrador Tax and Credits

Complete Form NL428 if **one** of the following applies:

- You were a resident of Newfoundland and Labrador at the end of the year.
- You were a non-resident of Canada in 2019, and **any** of the following applies:
 - You earned income from employment in Newfoundland and Labrador.
 - You received income from a business with a permanent establishment **only** in Newfoundland and Labrador.

When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions

Complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions, **instead of Form NL428**, if **both** of the following apply:

- You resided in Newfoundland and Labrador on December 31, 2019 (or the date you left Canada if you emigrated in 2019).
- All or part of your 2019 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** Newfoundland and Labrador.

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2019.
- You were carrying on business in more than one province or territory in Canada or were receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

Part A – Newfoundland and Labrador non-refundable tax credits

The eligibility criteria and rules for claiming most of the Newfoundland and Labrador non-refundable tax credits are the same as those for the federal non-refundable tax credits. However, the value and calculation of most Newfoundland and Labrador non-refundable tax credits are different from the corresponding federal credits.

Newcomers to Canada and emigrants

If you reduced your claim for the amounts on lines 30000 to 30450, 31600, 31800, 32400, and 32600 of your return, you also need to reduce the corresponding amounts on lines 58040 to 58200, 58400, 58440, 58480, 58600, and 58640 of your Form NL428 in the same manner.

Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return and your spouse's or common-law partner's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$8,462**.

Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$8,462**.

Note

If you were a single parent on December 31, 2019, and you chose to include all the universal child care benefit (UCCB) lump-sum payment you received in 2019 in your dependant's income, include this amount when calculating their net income.

Line 58200 – Amount for infirm dependants age 18 or older

You can claim up to \$2,990 for each of your or your spouse's or common-law partner's dependent children or grandchildren who had an impairment in physical or mental functions and were born in 2001 or earlier.

You can also claim an amount for each person who meets **all** of the following conditions:

- They were your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, aunt, uncle, niece, or nephew.
- They were 18 years of age or older.
- They were dependent on you (or on you and others) because of an impairment in physical or mental functions.
- They were a resident of Canada at any time in the year.

Notes

You **cannot** claim this amount for a person who was only visiting you.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** can include someone who has become completely dependent upon you for support and whom you have custody and control of, even if they are older than you.

You can only claim an amount if the dependant's net income from line 23600 of their return (or the amount it would be if they filed a return) is **less than \$9,414**.

If you had to make support payments for a child, you cannot claim an amount on line 58200 for that child unless **both** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If all of these conditions are met, you can claim an amount on line 58200 **or** an amount on line 22000 of your return, whichever is better for you.

How to claim this amount

Complete the calculation for line 58200 using Worksheet NL428. If you are claiming this amount for more than one dependant, enter the total amount on line 58200.

Note

The CRA may ask for a signed statement from a medical practitioner showing the type of impairment, when it began, how long it is expected to last, and that the person is, and will continue to be, dependent on others because of this impairment in physical or mental functions.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Line 58315 – Volunteer firefighters’ amount and Line 58316 – Search and rescue volunteers’ amount

You can claim either the volunteer firefighters’ amount (VFA) or the search and rescue volunteers’ amount (SRVA) if the rules are met for claiming the amount on line 31220 or the amount on line 31240 of your return.

Enter on line 58315 the VFA you claimed on line 31220 of your return, or enter on line 58316 the SRVA you claimed on line 31240 of your return.

Supporting documents

Do not send any supporting documents when you file your tax return. Keep them in case we ask to see them later.

However, we may ask you to provide certification from the fire department or search and rescue organization to confirm the number of hours of eligible volunteer firefighting or eligible volunteer search and rescue services you performed.

Line 58330 – Adoption expenses

You can claim this amount if the rules are met for claiming the amount on line 31300 of your return.

You can claim up to \$12,704 of eligible expenses for each child.

Two adoptive parents can split the amount if the combined claim for eligible expenses for each child is not more than the amount before the split.

Note

Only residents of Newfoundland and Labrador are eligible for this amount. If you were not a resident of Newfoundland and Labrador at the end of the year, you cannot claim this credit when calculating your Newfoundland and Labrador tax even if you may have received income from a source in Newfoundland and Labrador in 2019.

Line 58360 – Pension income amount

The amount you can claim on line 58360 is the amount on line 31400 of your return **or** \$1,000, whichever is **less**.

Note

Only residents of Newfoundland and Labrador are eligible for this amount. If you were not a resident of Newfoundland and Labrador at the end of the year, you cannot claim this credit when calculating your Newfoundland and Labrador tax even if you may have received income from a source in Newfoundland and Labrador in 2019.

Line 58400 – Caregiver amount

If, at any time in 2019, you (alone or with another person) kept a dwelling where you and one or more of your dependants lived, you may be able to claim up to \$2,990 for each dependant.

Each dependant must have been **one** of the following:

- your (or your spouse’s or common-law partner’s) child or grandchild
- your (or your spouse’s or common-law partner’s) brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was resident in Canada

Note

You **cannot** claim this amount for a person who was only visiting you.

Also, each dependant must meet **all** of the following conditions:

- They were 18 years of age or older when they lived with you.
- Their net income in 2019 from line 23600 of their return (or the amount that it would be if they filed a return) was **less than \$17,599**.
- They were dependent on you because of an impairment in physical or mental functions or they are your (or your spouse’s or common-law partner’s) parent or grandparent born in 1954 or earlier.

If you had to make support payments for a child, you cannot claim an amount on line 58400 for that child. However, you may be able to claim an amount for that child on line 58400 (in addition to any allowable amounts on lines 58160 and 58480) if **all** of the following apply:

- You were separated from your spouse or common-law partner for only part of 2019 because of a breakdown in your relationship.
- You did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return.

If both of these conditions are met, you can claim either an amount on line 58400 **or** an amount on line 22000 of your return, whichever is better for you.

How to claim this amount

Complete the calculation for line 58400 using Worksheet NL428. If you are claiming this amount for more than one dependant, enter the total amount on line 58400.

Claim made by more than one person

If you and another person support the same dependant, you can split the claim for that dependant. However, the total of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

If anyone (including you) can claim this amount for a dependant, no one can claim an amount on line 58200 for that dependant.

If anyone other than you claims an amount on line 58160 for a dependant, you cannot claim an amount on line 58400 for that dependant.

Line 58440 – Disability amount (for self)

You can claim this amount if you met the rules for claiming the amount on line 31600 of your return.

If you were **18 years of age or older** at the end of the year, enter \$6,352 on line 58440.

If you were **under 18 years of age** at the end of the year, complete the calculation for line 58440 using Worksheet NL428.

Line 58480 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

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 CRA to find out how much you can claim.

Line 58560 – Your tuition and education amounts

Complete Schedule NL(S11), Provincial Tuition and Education Amounts.

Transferring amounts

If you do not need to use all of your 2019 tuition and education amounts to reduce your Newfoundland and Labrador income tax to zero, you can transfer all or some of the unused part to one of the following individuals:

- your spouse or common-law partner (who would claim it on line 59090 of their Schedule NL(S2))
- your parent or grandparent (who would claim it on line 58600 of their Form NL428)
- your spouse's or common-law partner's parent or grandparent (who would claim it on line 58600 of their Form NL428)

Note

You can only transfer an amount to your parent or grandparent (or your spouse's or common-law partner's parent or grandparent) if your spouse or common-law partner does not claim an amount for you on line 58120 or 58640.

You must complete the "Transfer or carryforward of unused amount" section of Schedule NL(S11) to transfer an amount. You must also complete any of the following applicable forms to **designate** who can claim the transferred amount and to **specify** the provincial amount this person can claim:

- T2202, Tuition and Enrolment Certificate
- TL11A, Tuition and Enrolment Certificate – University Outside Canada
- TL11C, Tuition and Enrolment Certificate – Commuter to the United States

The transferred amount may be different than the amount calculated for the same person on your federal Schedule 11. Enter the provincial amount you are transferring on line 20 of your Schedule NL(S11).

Carrying forward amounts

Complete the "Transfer or carryforward of unused amounts" section of Schedule NL(S11) to calculate the amount you can carry forward to a future year. This amount is the part of your tuition and education amount that you do not need to use for the year and are not transferring to your spouse or common-law partner, your parent or grandparent or your spouse's or common-law partner's parent or grandparent.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your completed Schedule NL(S11), but do not send your other documents. Keep all your documents in case we ask to see them later.

Line 58600 – Tuition and education amounts transferred from a child

You may be able to claim the transfer of all or part of the unused tuition and education amounts for 2019 from your child or grandchild or their spouse or common-law partner.

The maximum amount each student can transfer to you is \$5,000 **minus** the amount they use, even if there is an unclaimed part.

How to claim this amount

Enter on line 58600 the total of all provincial amounts that each student has transferred to you as shown on their Form T2202, TL11A, or TL11C.

Notes

The student must have entered this amount on line 20 of their Schedule NL(S11). They may have chosen to transfer an amount that is less than the available provincial amount. The student cannot transfer to you any unused tuition and education amounts carried forward from a previous year.

If you and the student were not residents of the same province or territory on December 31, 2019, special rules may apply. Contact the CRA to find out how much you can claim on line 58600.

Supporting documents

If you are filing electronically or filing a paper return, do not send any documents. Keep all your documents in case we ask to see them later.

Note

Only the student must attach Schedule NL(S11) to their paper return.

Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

The total expenses need to be **more than** 3% of your net income from line 23600 of your return **or** \$2,050, **whichever is less**.

Note

If the total medical expenses claimed are **more than \$2,050 but less than \$2,352**, enter the amount on line 58689 **and** line 33099 of your return.

Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses claimed on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return. They have to cover the same 12-month period ending in 2019, and must be expenses that were not claimed for 2018.

The total expenses for each dependant need to be **more than** either 3% of that dependant's net income from line 23600 of their return **or** \$2,050, **whichever is less**.

Part B – Newfoundland and Labrador tax on taxable income

Enter your taxable income from line 26000 of your return on line 41 in Part B of your Form NL428.

Use the amount from line 41 to decide which column in Part B to complete.

Newfoundland and Labrador tax rates for 2019

The following tax rates are used in the calculation of your Newfoundland and Labrador tax on taxable income:

- 8.7% on the portion of your taxable income that is \$37,591 or less, **plus**
- 14.5% on the portion of your taxable income that is more than \$37,591 but not more than \$75,181, **plus**
- 15.8% on the portion of your taxable income that is more than \$75,181 but not more than \$134,224, **plus**
- 17.3% on the portion of your taxable income that is more than \$134,224 but not more than \$187,913, **plus**
- 18.3% on the portion of your taxable income that is more than \$187,913.

Part C – Newfoundland and Labrador tax

Line 50 – Newfoundland and Labrador tax on split income

If you are reporting an amount on line 40424 of your return for federal tax on split income, complete Part 3 of Form T1206, Tax on Split Income, to calculate the Newfoundland and Labrador tax to enter on line 42800 of your return.

For more information on tax on split income, see the Federal income tax and benefit guide.

Line 58 – Newfoundland and Labrador additional tax for minimum tax purposes

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 58 of Form NL428 to determine your Newfoundland and Labrador additional tax for minimum tax purposes.

For more information about minimum tax, see the Federal income tax and benefit guide.

Line 60 – Provincial foreign tax credit

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be able to claim a provincial foreign tax credit.

How to claim this credit

Complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Enter, on line 60 of your Form NL428, the tax credit calculated on your Form T2036.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T2036.

Lines 62 and 63 – Newfoundland and Labrador political contribution tax credit

You can claim a credit for the contributions you made in 2019 to a registered Newfoundland and Labrador political party or district association or to a registered Newfoundland and Labrador independent political candidate during an election period.

How to claim this amount

Enter your total contributions on line 62 of your Form NL428 and calculate the amount to enter on line 63 as follows:

- For contributions of **\$1,150 or less**, complete the calculation for line 63 using Worksheet NL428.
- For contributions of **more than \$1,150**, enter \$500 on line 63 of your Form NL428.

Supporting documents

If you are filing electronically, keep your receipts in case we ask to see them later.

If you are filing a paper return, attach an official receipt (signed by an official of the registered political party or constituency association, or by the non-affiliated candidate's agent) for each contribution.

Line 65 – Direct equity tax credit

You can claim this credit for investments in eligible shares you acquired in 2019 (that you did not claim on your 2018 return) or in the first 60 days of 2020.

How to claim this credit

Complete Form T1272, Newfoundland and Labrador Direct Equity Tax Credit.

Enter, on line 65 of your Form NL428, the tax credit calculated on your Form T1272.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1272 and your NL DETC-1 receipts.

Unused direct equity tax credit

You can carry forward your unused Newfoundland and Labrador direct equity tax credits for seven years or carry them back three years.

Any unused direct equity tax credit is shown on your last notice of assessment or reassessment.

You may not need all of your credit to reduce your 2019 Newfoundland and Labrador income tax to zero. Use Form T1272 to calculate any unused credit available to carry back to previous years or carry forward to a future year.

Line 67 – Resort property investment tax credit

You can claim this credit if you invested in a registered resort development property in 2019 and you were at least 19 years of age when you made the investment.

How to claim this credit

Complete Form T1297, Newfoundland and Labrador Resort Property Investment Tax Credit (Individuals).

Enter, on line 67 of your Form NL428, the tax credit calculated on your Form T1297.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Form T1297 and your official NL RPITC receipt(s).

Unused resort property investment tax credit

You can carry forward your unused resort property investment tax credits for seven years or carry them back three years.

Any unused resort property investment tax credit is shown on your last notice of assessment or reassessment.

You may not need all of your credit to reduce your 2019 Newfoundland and Labrador income tax to zero. Use Form T1297 to calculate any unused credit available to carry back to previous years or carry forward to a future year.

Line 69 – Venture capital tax credit

You can claim a credit for investments you made in a qualifying venture capital fund in 2019 (that you did not claim on your 2018 return) or in the first 60 days of 2020.

How to claim this credit

Enter, on line 69 of your Form NL428, the credit shown on your Certificate(s) NL VCTC. The lifetime maximum you can claim is \$75,000.

Supporting documents

If you are filing electronically, keep all your documents in case we ask to see them later.

If you are filing a paper return, attach your Certificate(s) NL VCTC.

Unused venture capital tax credit

You can carry forward your unused venture capital tax credits for seven years or carry them back three years.

To claim an unused amount shown on your last notice of assessment or reassessment, enter the amount on line 70 of your Form NL428.

To claim a carry-back amount, you must ask the CRA to adjust your previous-year return. For more information, read "How to change a return" in the Federal income tax and benefit guide.

Newfoundland and Labrador low-income tax reduction

You can claim the Newfoundland and Labrador low-income tax reduction if you were a resident of Newfoundland and Labrador on December 31, 2019.

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. The other spouse or common-law partner can claim any unused amount on their Form NL428.

If you are preparing a return for a resident of Newfoundland and Labrador who died in 2019, you can claim the tax reduction on their final return. If the deceased person had a spouse or common-law partner, you can claim the tax reduction on either the deceased person's final return or their spouse's or common-law partner's return.

Line 73 – Unused low-income tax reduction from your spouse or common-law partner

If you had a spouse or common-law partner on December 31, 2019, and they did not need all of the low-income tax reduction to reduce their Newfoundland and Labrador tax to zero, you can claim their unused amount (from their Form NL428) on line 73 of your Form NL428.

Adjusted family income for the calculation of the Newfoundland and Labrador low-income tax reduction

To calculate your **adjusted family income**, complete columns 1 and 2 (lines 75 to 79 on Form NL428) using the information from your and your spouse's or common-law partner's returns for the year.

Note

Enter your marital status and your spouse's or common-law partner's information (including their net income, even if it is zero) in the "Identification and other information" section on page 1 of your return.

Line 83 – Reduction for your spouse or common-law partner

Claim \$474 if you had a spouse or common-law partner on December 31, 2019. If your spouse or common-law partner died in 2019, you **can** claim this amount.

Line 84 – Reduction for an eligible dependant

Claim \$474 if you claimed the amount for an eligible dependant on line 58160 of your Form NL428 and you did **not** claim a reduction for your spouse or common-law partner on line 83.

Unused low-income tax reduction that can be claimed by your spouse or common-law partner

If you had a spouse or common-law partner on December 31, 2019, they can claim on their Form NL428 any amount of the low-income tax reduction that you do not need to reduce your Newfoundland and Labrador tax to zero.

Complete the calculation at lines 95 to 97 on your Form NL428 to determine the unused amount that your spouse or common-law partner can claim on line 73 of their Form NL428.

Temporary Newfoundland and Labrador deficit reduction levy

If you were a resident of Newfoundland and Labrador at the end of the year and your taxable income (line 26000 of your return) is **more than \$50,000**, you need to pay the temporary Newfoundland and Labrador deficit reduction levy. Complete the chart on Form NL428 to calculate how much you need to pay.

The levy is part of your Newfoundland and Labrador income tax and is included in your total income tax payable for the year.

Notes

If you are preparing a return for a resident of Newfoundland and Labrador who died in 2019, the levy is payable on their final return if their taxable income (line 26000 of their return) is **more than \$50,000**.

If you were bankrupt at any time in 2019, you have to pay the levy if your total taxable income for the year from all returns (pre-bankruptcy, in-bankruptcy, and post-bankruptcy from January 1, 2019 to December 31, 2019) is **more than \$50,000**.