

## Table of contents

	Page		Page
New for Nova Scotia for 2019 .....	58	Line 58729 – Allowable amount of medical expenses for other dependants .....	63
<b>Nova Scotia benefits for individuals and families</b> .....	58	Part B – Nova Scotia tax on taxable income.....	63
Nova Scotia child benefit.....	58	Nova Scotia tax rates for 2019.....	63
Nova Scotia affordable living tax credit .....	58	Part C – Nova Scotia tax .....	63
File your return .....	58	Line 41 – Nova Scotia tax on split income.....	63
<b>Completing your Nova Scotia form</b> .....	58	Line 48 – Nova Scotia additional tax for minimum tax purposes .....	63
Definitions .....	58	Line 50 – Provincial foreign tax credit .....	64
<b>Form NS428, Nova Scotia Tax and Credits</b> .....	59	Nova Scotia research and development tax credit recapture .....	64
When to complete Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions .....	59	Nova Scotia low-income tax reduction.....	64
Part A – Nova Scotia non-refundable tax credits .....	59	Line 60 – Reduction for spouse or common-law partner .....	64
Newcomers to Canada and emigrants.....	59	Line 61 – Reduction for an eligible dependant .....	64
Line 58120 – Spouse or common-law partner amount.....	59	Line 63 – Reduction for dependent children born in 2001 or later .....	65
Line 58160 – Amount for an eligible dependant.....	59	Line 72 – Nova Scotia political contribution tax credit .....	65
Line 58200 – Amount for infirm dependants age 18 or older .....	60	Line 74 – Food bank tax credit for farmers .....	65
Line 58230 – Amount for young children.....	60	Line 77 – Labour-sponsored venture-capital tax credit .....	65
Line 58360 – Pension income amount .....	61	Line 79 – Equity tax credit.....	66
Line 58400 – Caregiver amount.....	61	Line 81 – Innovation equity tax credit .....	66
Line 58440 – Disability amount (for self) .....	62	Line 83 – Venture capital tax credit.....	66
Line 58480 – Disability amount transferred from a dependant .....	62	Line 85 – Age tax credit .....	66
Line 58560 – Your tuition and education amounts.....	62	Line 87 – Nova Scotia volunteer firefighters and ground search and rescue tax credit .....	67
Line 58600 – Tuition and education amounts transferred from a child.....	62		
Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later.....	63		

## New for Nova Scotia for 2019

---

The **dividend tax credit** rate for other than eligible dividends has changed to 2.99%.

A new non-refundable **innovation equity tax credit** has been introduced for eligible investors who invest in a qualifying venture capital fund. Complete Form T225, Nova Scotia Innovation Equity Tax Credit, to claim this credit.

A new non-refundable **venture capital tax credit** has been introduced for individual investors who invest in a venture capital corporation or fund. Complete Form T224, Nova Scotia Venture Capital Tax Credit, to claim this credit.

## Nova Scotia benefits for individuals and families

---

### Nova Scotia child benefit

The Nova Scotia child benefit (NSCB) is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. This benefit is combined with the Canada child benefit into one monthly payment.

You do not need to apply for the NSCB. The Canada Revenue Agency (CRA) will use the information from your Canada child benefits application to determine if you are entitled to receive this benefit.

### Nova Scotia affordable living tax credit

The Nova Scotia affordable living tax credit (NSALTC) is a non-taxable quarterly payment to make life more affordable for low- and modest-income individuals and families. This credit is combined with the federal GST/HST credit.

You do not need to apply for the GST/HST credit or the NSALTC. The CRA will use the information from your return to determine if you are entitled to receive this credit.

### 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 NSBC and NSALTC are fully funded by the Province of Nova Scotia. For more information about these programs, go to [canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-nova-scotia](https://canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/province-nova-scotia) or call the CRA at 1-800-387-1193.

## Completing your Nova Scotia form

---

All the information you need to complete Form NS428, Nova Scotia tax and credits, is in this package. Complete one copy of Form NS428 and attach it to your return.

This form and those referenced in this guide are available at [canada.ca/cra-forms](https://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 NS428, Nova Scotia Tax and Credits

---

Complete Form NS428 if **one** of the following applies:

- You were a resident of Nova Scotia 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 Nova Scotia.
  - You received income from a business with a permanent establishment only in Nova Scotia.

### 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 NS428**, if **both** of the following apply:

- You resided in Nova Scotia 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 Nova Scotia.

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 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 – Nova Scotia non-refundable tax credits

---

The eligibility criteria and rules for claiming most of the Nova Scotia non-refundable tax credits are the same as for the federal non-refundable tax credits. However, the value and calculation of most Nova Scotia 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, 58230, 58400, 58440, 58480, 58600, and 58640 of your Form NS428 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 \$9,329**.

##### 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 \$9,329**.

##### 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 \$2,798 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 more than one person if each one 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 older than you who has become completely dependent upon you for support and whom you have custody and control of.

You can claim an amount only 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 \$8,481**.

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 NS428. 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 58230 – Amount for young children

You can claim this amount if you were a resident of Nova Scotia at the end of the year and you had a dependent child who was less than six years of age.

You can claim \$100 per month for each child if **all** of the following conditions are met:

- The child was less than six years of age and living with you on the first day of the month.
- No one else claimed the amount for young children for the child for the month you are claiming.
- The child has not been claimed by you or anyone else as an eligible dependant on line 58160.
- No one has received a special allowance under the Children's Special Allowances Act for the child for any months you are claiming.

If you had a spouse or common-law partner at the end of the year, only the person with the lower net income (including zero income) can claim this amount. If you and your spouse or common-law partner have equal net incomes, you have to decide who will claim this amount.

### How to claim this amount

Complete the chart “Details of amount for young children” on Form NS428.

Enter the details for each child you are claiming including the number of eligible months you are claiming for that child.

Enter the total number of eligible months you are claiming for all children on line 58229 of Form NS428. Claim \$100 for each eligible month, and enter the total amount on line 58230. The maximum amount you can claim for 2019 is \$1,200 for each dependent child.

### Line 58360 – Pension income amount

The amount you can claim on line 58360 is the amount on line 31400 of your return or \$1,173, **whichever is less**.

#### Note

Only residents of Nova Scotia are eligible for this amount. If you were not a resident of Nova Scotia at the end of the year, you cannot claim this tax credit when calculating your Nova Scotia tax even if you may have received income from a source in Nova Scotia 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 \$4,898 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 \$18,575**.
- They were dependent on you because of an impairment in physical or mental functions, or they were 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 **both** 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 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 NS428. 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 \$7,341 on line 58440 of Form NS428.

If you were under 18 years of age at the end of the year, complete the calculation for line 58440 using Worksheet NS428.

## 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 NS(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 Nova Scotia income tax to zero, you can transfer all or some of the unused part to any of the following individuals:

- your spouse or common-law partner (who would claim it on line 59090 of their Schedule NS(S2))
- your parent or grandparent (who would claim it on line 58600 of their Form NS428)
- your spouse's or common-law partner's parent or grandparent (who would claim it on line 58600 of their Form NS428)

### 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 lines 58120 or 58640.

You must complete the "Transfer or carryforward of unused amount" section of Schedule NS(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 NS(S11).

### Carrying forward amounts

Complete the "Transfer or carryforward of unused amount" section of Schedule NS(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 NS(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

A student must have entered this amount on line 20 of their Schedule NS(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

The student must attach Schedule NS(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** \$1,637, **whichever is less**.

### Note

If the total medical expenses claimed are **more than \$1,637 but less than \$2,352**, enter the amount on line 58689 **and** on line 33099 of your return.

## Line 58729 – Allowable amount of medical expenses for other dependants

You can also 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 3% of that dependant's net income from line 23600 of their return **or** \$1,637, **whichever is less**.

## Part B – Nova Scotia tax on taxable income

---

Enter your taxable income from line 26000 of your return on line 32 in Part B of your Form NS428.

Use the amount from line 32 to decide which column in Part B to complete.

### Nova Scotia tax rates for 2019

The following tax rates are used in the calculation of your Nova Scotia tax on taxable income:

- 8.79% on the portion of your taxable income that is \$29,590 or less, **plus**
- 14.95% on the portion of your taxable income that is more than \$29,590 but not more than \$59,180, **plus**
- 16.67% on the portion of your taxable income that is more than \$59,180 but not more than \$93,000, **plus**
- 17.5% on the portion of your taxable income that is more than \$93,000 but not more than \$150,000, **plus**
- 21% on the portion of your taxable income that is more than \$150,000.

## Part C – Nova Scotia tax

---

### Line 41 – Nova Scotia 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 Nova Scotia 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 48 – Nova Scotia 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 48 of Form NS428 to determine your Nova Scotia additional tax for minimum tax purposes.

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

## Line 50 – 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.

To claim the credit, complete Form T2036, Provincial or Territorial Foreign Tax Credit.

Enter, on line 50 of your Form NS428, 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.

## Nova Scotia research and development tax credit recapture

If you are a member of a partnership or a beneficiary of a trust that acquired property from a corporation in a non-arm's length transaction and, in 2019, converted the property to commercial use or disposed of it, you may have to include in your Nova Scotia tax payable all or part of the Nova Scotia research and development tax credit previously claimed by the corporation for the property.

For more information on the Nova Scotia research and development tax credit recapture, including instructions on how to calculate and report this amount, call the CRA at 1-800-959-8281.

## Nova Scotia low-income tax reduction

You can claim the Nova Scotia low-income tax reduction if you were a resident of Nova Scotia on December 31, 2019, and any of the following conditions applied to you:

- You were 19 years of age or older.
- You had a spouse or common-law partner.
- You were a parent.

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 the low-income tax reduction for your family.

You **cannot** claim the tax reduction if, on December 31, 2019, you were confined to a prison or a similar institution for a total of more than six months during 2019.

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

### Adjusted family income for the calculation of the Nova Scotia low-income tax reduction

To calculate your **adjusted family income**, complete columns 1 and 2 (lines 52 to 56) of Form NS428 using the information from your and your spouse's or common-law partner's returns.

#### 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 60 – Reduction for spouse or common-law partner

Claim \$300 if you had a spouse or common-law partner on December 31, 2019.

#### Note

You **can** claim this amount if your spouse or common-law partner died in 2019.

## Line 61 – Reduction for an eligible dependant

Claim \$300 if you claimed an amount for an eligible dependant on line 58160 of your Form NS428.

#### Note

You **cannot** claim this amount if you have claimed an amount on line 60.



## Line 63 – Reduction for dependent children born in 2001 or later

Enter, on line 60999, the number of dependent children you have who were born in 2001 or later.

Claim \$165 for each dependant, but do not include a child you claimed the reduction for an eligible dependant for on line 61 of your Form NS428. Only one person can claim the tax reduction for a child.

### Who is a dependent child?

A dependent child is a child who, on December 31, 2019, met **all** of the following conditions:

- They were 18 years of age or younger.
- They did not have a spouse or common-law partner.
- They were not a parent.
- They lived with you or were claimed as a dependant only by you or your spouse or common-law partner.

## Line 72 – Nova Scotia political contribution tax credit

You can claim a credit equal to 75% of the contributions you made in 2019 to a recognized Nova Scotia political party or candidate seeking election in the Nova Scotia House of Assembly.

On line 72 of your Form NS428, calculate and enter your credit to a maximum of \$750.

### 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 the official receipt (signed by an official agent of the candidate or political party) for each contribution.

## Line 74 – Food bank tax credit for farmers

You can claim this credit if you meet **all** of the following conditions:

- You were a resident of Nova Scotia at the end of the year.
- You or your spouse or common-law partner were a farmer.
- You made a qualifying donation to an eligible food bank in the year.
- You claimed the qualifying donation on line 34000 of your federal Schedule 9 and on line 30 of your Form NS428 as a charitable donation or gift for the year.

A **qualifying donation** is a donation of one or more agricultural products produced in Nova Scotia and donated to an eligible food bank in Nova Scotia on or after January 1, 2019.

An **eligible food bank** is a registered charity under the Income Tax Act that distributes food to the public in Nova Scotia without charge and does so mainly to provide relief to the poor.

The amount of qualifying donations can be split between spouses or common-law partners; however, the total amount of qualifying donations that can be claimed by spouses or common-law partners **cannot** be more than the total of the qualifying donations made in the tax year.

If you are preparing a return for a person who died in 2019, you can claim this credit on their final return.

If you were bankrupt in 2019, claim your food bank tax credit for farmers on either the pre- or post-bankruptcy return you file for the tax year ending December 31, 2019, depending on when the qualifying donations were made. If qualifying donations are claimed on more than one return, the total amount of donations that can be claimed on all returns filed for the year cannot be more than the total qualifying donations made.

### How to claim this credit

Enter on line 62150 the amount of donations you have included on line 34000 of your federal Schedule 9 that are qualifying donations for the food bank tax credit for farmers. Then enter 25% of this amount on line 74 of your Form NS428.

## Line 77 – Labour-sponsored venture-capital tax credit

You can claim a credit equal to 20% of your investment in eligible shares acquired in 2019 (that you did not claim on your 2018 return) or in the first 60 days of 2020.

If an RRSP for spouse or common-law partner became the first registered holder of the share, either the RRSP contributor or the annuitant may claim this credit for that share.

### **How to claim this credit**

Enter on your Form NS428 the cost of your shares shown on Form NSLSV, Nova Scotia Labour-Sponsored Venture-Capital Tax Credit, issued by the relevant labour-sponsored venture capital corporation.

On line 77 of your Form NS428, calculate and enter your credit to a maximum of \$2,000.

### **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 Form NSLSV.

## **Line 79 – Equity tax credit**

You can claim this credit for eligible investments made 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 T1285, Nova Scotia Equity Tax Credit.

Enter, on line 79 of your Form NS428, the tax credit calculated on your Form T1285.

### **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 T1285 along with your NSETC-1 tax credit certificates.

## **Line 81 – Innovation equity tax credit**

You can claim this credit for eligible investments made in an approved corporation in 2019 or in the first 60 days of 2020.

### **How to claim this credit**

Complete Form T225, Nova Scotia Innovation Equity Tax Credit.

Enter, on line 81 of your Form NS428, the tax credit calculated on your Form T225.

### **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 T225 along with your NSIETC-1 tax credit certificates.

## **Line 83 – Venture capital tax credit**

You can claim this credit for eligible investments made in a qualifying venture capital fund that you acquired in 2019 or in the first 60 days of 2020.

### **How to claim this credit**

Complete Form T224, Nova Scotia Venture Capital Tax Credit.

Enter, on line 83 of your Form NS428, the tax credit calculated on your Form T224.

### **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 T224 along with your NSVCTC-1 tax credit certificates.

## **Line 85 – Age tax credit**

You can claim this credit if you meet **all** of the following conditions:

- You were a resident of Nova Scotia on December 31, 2019.
- You were 65 years of age or older on or before December 31, 2019.
- Your taxable income from line 26000 of your return was **less than \$24,000**.

If you qualify for this credit, enter \$1,000 on line 85 of your Form NS428.

If you are preparing a return for a resident of Nova Scotia who died in 2019, you can claim this credit on their final return if they were 65 years of age or older on the day of death and their taxable income was **less than \$24,000**.

## **Line 87 – Nova Scotia volunteer firefighters and ground search and rescue tax credit**

You can claim this credit if you meet **all** of the following conditions:

- You were a resident of Nova Scotia on December 31, 2019.
- You were a volunteer firefighter or a ground search and rescue volunteer for a minimum of six months during the period of January 1 to December 31, 2019.
- You did not receive salary, wages, or compensation, other than reasonable reimbursement or allowance for expenses.

### **Note**

If you were a volunteer firefighter, you must be listed as a volunteer firefighter on the report filed by the fire chief of the volunteer fire department.

If you qualify for this credit, enter \$500 on line 87 of your Form NS428.

If you are preparing a return for a person who died in 2019, you can claim this credit on their final return if they were a resident of Nova Scotia on the day of death and met all of the conditions.