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New for Nova Scotia for 2021

The **equity tax credit** for equity investments in community economic development investment funds has been extended to March 1, 2032.

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 (CCB) into one monthly payment.

You do not need to apply for the NSCB. The Canada Revenue Agency (CRA) will use the information from your CCB 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 2021 Income Tax and Benefit Return(s) by April 30, 2022. 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/cra-benefits-prov-terr 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 included in this package. Complete a copy of Form NS428 and attach it to your return.

Form NS428 and those mentioned in this guide are available at canada.ca/cra-forms.

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

- December 31, 2021
- the date you left Canada if you emigrated in 2021
- the date of death for a person who died in 2021

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

Form NS428, Nova Scotia Tax and Credit

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 2021 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 Multiple Jurisdictions

Complete Form T2203 **instead** of Form NS428, if **both** of the following apply:

- You resided in Nova Scotia on December 31, 2021 (or the date you left Canada if you emigrated in 2021)
- All or part of your 2021 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 2021
- 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 – Nova Scotia tax on taxable income

Nova Scotia tax rates for 2021

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 B – Nova Scotia non-refundable tax credits

The eligibility conditions and rules for claiming most Nova Scotia non-refundable tax credits are the same as those for the federal non-refundable tax credits. However, the amount and calculation of most Nova Scotia non-refundable tax credits are different from the corresponding federal credits.

Newcomers to Canada and emigrants

As a newcomer or an emigrant, you may be limited in the amount you can claim for certain provincial non-refundable tax credits.

If you reduced your claim for any of the following federal amounts, you also need to reduce your claim for the corresponding provincial amount in the same manner.

Federal amount on your return	Corresponding provincial amount on Form NS428
line 30000	line 58040
line 30100	line 58080
line 30300	line 58120
line 30400	line 58160
line 30425	line 58200
line 30450	line 58400
line 31600	line 58440
line 31800	line 58480
line 32400	line 58600
line 32600	line 58640

For examples on how to calculate these amounts, see Guide T4055, Newcomers to Canada.

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**.

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**.

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 born in 2003 or earlier who has an impairment in physical or mental functions.

You can also claim this amount for more than one person if each one meets **all** of the following conditions:

- They are 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** includes someone who is completely dependent upon you for support and whom you have custody and control of, even if they are older than you.

You can claim this amount only if the 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 \$8,481**.

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 2021 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 whichever of the following amounts is better for you:

- line 58200 of your Form NS428
- line 22000 of your return

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 of your Form NS428.

Note

The CRA may ask for a signed statement from a medical practitioner showing when the impairment began and how long it is expected to last. You do **not** need a signed statement from a medical practitioner if the CRA already has an approved Form T2201, Disability Tax Credit Certificate, for a specified period. The notice of determination will show which years you are eligible for.

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 your 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 your Form NS428. Multiply the number of eligible months by \$100 and enter the total amount on line 58230.

The maximum amount you can claim for 2021 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 2021.

Line 58400 – Caregiver amount

If, at any time in 2021, 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 be **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 a 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 2021 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 upon 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 1956 or earlier

If you had to make support payments for a child, you cannot claim an amount on line 58400 for that child unless **both** of the following conditions apply:

- You were separated from your spouse or common-law partner for only part of 2021 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 whichever of the following amounts is better for you:

- line 58400 of your Form NS428
- line 22000 of your return

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 of your Form NS428.

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.

Notes

If you or someone else is claiming the caregiver amount (line 58400) for a dependant, you cannot claim the amount for infirm dependants age 18 or older (line 58200) for that dependant.

If someone other than you is claiming the amount for an eligible dependant (line 58160), you cannot claim the caregiver amount for that dependant.

Line 58440 – Disability amount for self

You can claim this amount if the rules are met 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 your Form NS428.

If you were under 18 years of age at the end of the year, use Worksheet NS428 to calculate the amount to enter on line 58440.

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. For more information, call the CRA at **1-800-959-8281**.

Line 58560 – Your tuition and education amounts

Complete Schedule NS(S11), Nova Scotia Tuition and Education Amounts.

Note

If you claimed the Canada training credit (CTC) on line 45350 of your return, the amount you enter on line 59140 of your Schedule NS(S11) is already reduced by the CTC claimed.

Transferring amounts

If you do not use all of your 2021 tuition and education amounts to reduce your provincial income tax to zero, you can transfer all or part of your unused tuition and education amounts available to **one** of the following designated 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

If your spouse or common-law partner is claiming an amount for you on line 58120 or line 58640 of their Form NS428, you cannot transfer your unused tuition and education amounts for the current year to your (or your spouse's or common-law partner's) parent or grandparent.

To **designate** who can claim the transferred amount and to **specify** the provincial amount they can claim, complete any of the following forms that you received as a student:

- Form T2202, Tuition and Enrolment Certificate

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

Complete the “Transfer or carryforward of unused amounts” section of your Schedule NS(S11) to transfer an amount.

Carrying forward amounts

Complete the “Transfer or carryforward of unused amounts” 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 amounts that you are not claiming for the current year and are not transferring to a designated individual.

Supporting documents

If you are filing a paper return, attach your completed Schedule NS(S11). Keep your supporting documents in case you are asked to provide them later.

Line 58600 – Tuition and education amounts transferred from a child or grandchild

You may be able to claim the transfer of all or part of the unused 2021 tuition and education amounts 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 current-year’s amount that they claimed.

How to claim this amount

Enter, on line 58600, the total of all tuition and education amounts transferred to you from each student as shown on their forms T2202, TL11A, and/or TL11C.

Notes

The student must enter this amount on line 59200 of their Schedule NS(S11). They may choose 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 previous years.

If you and the student were not residents of the same province or territory on December 31, 2021, special rules may apply. For more information, call the CRA at **1-800-959-8281**.

Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 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 also have to cover the same 12-month period ending in 2021 and must be expenses that were not claimed for 2020.

Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later 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 also have to cover the same 12-month period ending in 2021 and must be expenses that were not claimed for 2020.

Part C – Nova Scotia tax

Line 50 – Nova Scotia tax on split income

If you are reporting federal tax on split income on line 40424 of your return, complete Part 3 of your Form T1206, Tax on Split Income, to calculate the Nova Scotia tax to enter on line 42800 of your return.

Line 57 – 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 57 of your Form NS428 to determine your Nova Scotia additional tax for minimum tax purposes.

Line 59 – 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.

Supporting documents

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 2021, 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, 2021, 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, 2021, 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, 2021, you were confined to a prison or a similar institution for a total of more than six months during 2021.

If you are preparing a return for a resident of Nova Scotia who died in 2021, 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 their surviving spouse's or common-law partner's return.

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

To calculate your adjusted family income, complete lines 61 to 66 of your Form NS428 using the information from your and your spouse's or common-law partner's returns.

Line 69 – Reduction for spouse or common-law partner

Claim \$300 if you had a spouse or common-law partner on December 31, 2021.

Note

You **can** claim this amount if your spouse or common-law partner died in 2021.

Line 70 – 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 69.

Line 72 – Reduction for dependent children born in 2003 or later

Enter, on line 60999, the number of dependent children born in 2003 or later you are claiming.

Claim \$165 for each dependant.

Notes

You cannot claim this reduction for a child you claimed on line 70 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, 2021, 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 81 – Nova Scotia political contribution tax credit

You can claim this credit if, in 2021, you contributed to a recognized Nova Scotia political party or candidate seeking election in the Nova Scotia House of Assembly.

How to claim this credit

Enter your total political contributions made in 2021 on line 62100 of your Form NS428. Then calculate and enter your credit, to a maximum of \$750, on line 81 of your Form NS428.

Supporting documents

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 83 – 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 58969 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, 2021.

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 you and your spouse or common-law partner; however, the total amount of qualifying donations that can be claimed by you and your spouse or common-law partner **cannot** be more than the total of the qualifying donations made in the tax year.

You can carry forward any unused amounts for five years as long as you (or your spouse or common-law partner) earned farming income in Nova Scotia in the year the gift was made. No matter when you claim the donations, you can claim each donation only once.

If you are preparing a return for a person who died in 2021, you can claim this credit on their final return.

If you were bankrupt in 2021, 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, 2021, 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 of your Form NS428, 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 83 of your Form NS428.

Line 86 – Labour-sponsored venture-capital tax credit

You can claim a credit equal to 20% of your investment in eligible shares acquired in 2021 (that you did not claim on your 2020 return) or in the first 60 days of 2022. 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 your Form NSLSV, Nova Scotia Labour-Sponsored Venture-Capital Tax Credit, issued by the relevant labour-sponsored venture capital corporation.

On line 86 of your Form NS428, calculate and enter your credit to a maximum of \$2,000.

Supporting documents

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

Line 88 – Equity tax credit

You can claim this credit for eligible investments made in 2021 (that you did not claim on your 2020 return) or in the first 60 days of 2022.

How to claim this credit

Complete Form T1285, Nova Scotia Equity Tax Credit.

Supporting documents

If you are filing a paper return, attach your Form T1285 along with your NSETC-1 tax credit certificates.

Line 90 – Innovation equity tax credit

You can claim this credit for eligible investments made in an approved corporation in 2021 (that you did not claim on your 2020 return) or in the first 60 days of 2022.

How to claim this credit

Complete Form T225, Nova Scotia Innovation Equity Tax Credit.

Supporting documents

If you are filing a paper return, attach your Form T225 along with your NSIETC-1 tax credit certificates.

Line 92 – Venture capital tax credit

You can claim this credit for eligible investments made in a qualifying venture capital fund that you acquired in 2021 (that you did not claim on your 2020 return) or in the first 60 days of 2022.

How to claim this credit

Complete Form T224, Nova Scotia Venture Capital Tax Credit.

Supporting documents

If you are filing a paper return, attach your Form T224 along with your NSVCTC-1 tax credit certificates.

Line 94 – 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, 2021
- You were born in 1956 or earlier
- 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 94 of your Form NS428.

If you are preparing a return for a resident of Nova Scotia who died in 2021, 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**.

Part D – Nova Scotia credits

Line 96 – 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, 2021
- You were a volunteer firefighter or a ground search and rescue volunteer for at least six months during the period of January 1 to December 31, 2021
- You did not receive salary, wages, or compensation, other than reasonable reimbursement or allowance for expenses
- You participated in at least 20% of emergency calls (for volunteer firefighters)

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 96 of your Form NS428.

If you are preparing a return for a person who died in 2021, 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.