

Newfoundland and Labrador Tax and Credits

Complete this form, and **attach a copy** to your return. For more information, see related lines in the forms book.

Step 1 – Newfoundland and Labrador non-refundable tax credits

	For internal use only	5600		
Basic personal amount	claim \$7,989	5804		1
<hr/>				
Age amount (if born in 1946 or earlier) (use provincial worksheet) (maximum \$5,100)		5808	+	2
<hr/>				
Spouse or common-law partner amount				
Base amount		7,181	00	

continue on next page →

Minus: his or her net income
from page 4 [1] of your return

Result: (if negative, enter "0")

-	
=	



(maximum \$6,528)

5812	+			3
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Amount for an eligible dependant

Base amount

7,181	00
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Minus: his or her net income from line 236 of
his or her return

Result: (if negative, enter "0")

-	
=	



(maximum \$6,528)

5816	+			4
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Amount for infirm (use provincial
dependants age 18 or older worksheet)

5820	+			5
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CPP or QPP contributions:

(amount from line 308
of your federal Schedule 1)

5824	+			6
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(amount from line 310 of your federal Schedule 1)	5828	+			● 7
Employment Insurance premiums: (amount from line 312 of your federal Schedule 1)	5832	+			● 8
(amount from line 317 of your federal Schedule 1)	5829	+			● 9
Volunteer firefighters' amount (amount from line 362 of your federal Schedule 1) (maximum \$3,000)	5830	+			10
Child care amount (amount from line 214 of your return)	5831	+			11
Adoption expenses	5833	+			12
Pension income amount (maximum \$1,000)	5836	+			13
Caregiver amount (use provincial worksheet)	5840	+			14
Disability amount (for self)	5844	+			15

continue on next page →

Disability amount transferred (use provincial worksheet) from a dependant		5848	+			16
Interest paid on (amount from line 319 of your student loans your federal Schedule 1)		5852	+			17
Your tuition and education amounts	[attach Schedule NL(S11)]	5856	+			18
Tuition and education amounts transferred from a child		5860	+			19
Amounts transferred from your spouse or common-law partner	[attach Schedule NL(S2)]	5864	+			20
Medical expenses:						
Amount from line 330 of your federal Schedule 1		5868				21
Enter \$1,740 or 3% of line 236 of your return, whichever is less .						22
Line 21 minus line 22 (if negative, enter "0")						23

Allowable amount of medical expenses for other dependants (use provincial worksheet)

Add lines 23 and 24.

5872	+			24
5876	=			

Add lines 1 through 20, and line 25.

	+			25
5880	=			

			26
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Newfoundland and Labrador non-refundable tax credit rate

Multiply line 26 by line 27.

	×	7.7%	27
5884	=		28

Donations and gifts:

Amount from line 345 of your federal Schedule 9

	×	7.7%	=		29
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continue on next page →

Amount from line 347 of your federal Schedule 9

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× 13.3% =

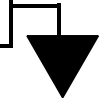
+		
---	--	--

30

Add lines 29 and 30.

5896

=		
---	--	--



+		
---	--	--

31

**Newfoundland
and Labrador
non-refundable
tax credits**

Add lines 28 and 31.

Enter this amount on line 44.

6150

=		
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32

Step 2 – Newfoundland and Labrador tax on taxable income



Enter your **taxable income** from line 260 of your return.

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33

▶ Complete the appropriate column depending on the amount on line 33. ▶

Enter the amount
from line 33.

Line 34 minus line 35
(cannot be negative)

Multiply line 36 by line 37.

Add **Newfoundland and
lines 38 Labrador tax on
and 39. taxable income**

Line 33 is
\$31,904 or less

–		0	00

=			
×		7.7%	
=			

+		0	00
=			

Go to Step 3.

Line 33 is more
than **\$31,904**
but not more
than **\$63,807**

–		31,904	00

=			
×		12.5%	
=			

+		2,457	00
=			

Go to Step 3.

► Complete the appropriate column depending on the amount on line 33.

Line 33 is more than **\$63,807**



Enter the amount from line 33.

Line 34 minus line 35 (cannot be negative)

Multiply line 36 by line 37.

Add **Newfoundland and Labrador tax on taxable income** lines 38 and 39.

		34
—	63,807 00	35

=		36
×	13.3%	37
=		38

+	6,444 00	39
=		40

Go to Step 3.

Step 3 – Newfoundland and Labrador tax

Enter your Newfoundland and Labrador tax on taxable income from line 40.

		41
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Enter your Newfoundland and Labrador tax on split income from Form T1206.

6151	+		● 42
-------------	---	--	-------------

Add lines 41 and 42.

=		43
---	--	-----------

Enter your Newfoundland and Labrador non-refundable tax credits from line 32.

		44
--	--	-----------

NL dividend tax credit:

Credit calculated for line 6152 on the "Provincial Worksheet"

6152	+		● 45
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NL overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

		× 51.3% =
--	--	-----------

6153	+		● 46
-------------	---	--	-------------

continue on next page →

NL minimum tax carryover:

Amount from line 427
of your federal Schedule 1

--	--

 × 51.3% = _____

6154	+			● 47
=				

Add lines 44 to 47.

Line 43 minus line 48 (if negative, enter "0")

-			48
=			49

NL additional tax for minimum tax purposes:

Amount from line 117 of Form T691

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 × 51.3% = _____

+			50
=			51

Add lines 49 and 50.

Enter the provincial foreign tax credit from Form T2036.

Line 51 minus line 52 (if negative, enter "0")

–		52
=		53

Political contribution tax credit

Newfoundland and Labrador political contributions made in 2011

Credit calculated for line 55 on the "Provincial Worksheet" (maximum \$500)

Line 53 minus line 55 (if negative, enter "0")

6175		54
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–		55
=		56

Labour-sponsored venture capital tax credit

Enter the credit amount from Certificate(s) NL LSVC-1.

Line 56 minus line 57 (if negative, enter "0")

6176	–		57
	=		58

continue on next page →

Direct equity tax credit

Enter the credit amount from Form T1272.

—		59
=		60

Line 58 minus line 59 (if negative, enter "0")

NL resort property investment tax credit

Enter the credit amount from Form T1297.

—		61
=		62

Line 60 minus line 61 (if negative, enter "0")

Newfoundland and Labrador low-income tax reduction

If you had a spouse or common-law partner on December 31, 2011, you have to agree on who will claim this tax reduction.

Only one of you can claim it for your family. However, any unused amount can be claimed by the other person.

Enter the amount from line 62 above
[on the previous page].

		63
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Unused low-income tax reduction from your spouse or common-law partner, if applicable

6186	—	● 64
	=	65

Line 63 minus line 64 (if negative, enter "0")

(If you claimed an amount on line 64, enter "0" on line 82.)

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

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	<input type="text"/> 66	<input type="text"/> 66
Total of the Universal Child Care Benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)	+ <input type="text"/> 67	+ <input type="text"/> 67

**Column 1
You**

**Column 2
Your spouse or
common-law
partner**

Add lines 66 and 67.

=		68
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=		68
---	--	----

Total of the UCCB income
(line 117 of the return) and the
RDSP income (line 125 of the
return)

-		69
---	--	----

-		69
---	--	----

Line 68 minus line 69
(if negative, enter "0")

=		70
---	--	----

=		70
---	--	----

Add the amounts on line 70 in
column 1 and column 2, if applicable.
Enter the result on line 77
on page 15 [below].

**Adjusted
family income**

		71
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Enter the amount from line 65 on page 13 [above].

		72
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Basic reduction	claim \$572	6187			73
Reduction for your spouse or common-law partner	claim \$288	6188	+		74
Reduction for an eligible dependant claimed on line 5816	claim \$288	6189	+		75
Add lines 73, 74, and 75.	(maximum \$860)		=		76

Adjusted family income

Enter the amount from line 71 on page 14 [above].

		77
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If you claimed an amount on lines 74 or 75, enter **\$27,348**; otherwise, enter **\$16,343**.

-		78
---	--	-----------

Line 77 minus line 78 (if negative, enter "0")

=		79
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Applicable rate

×	16%	80
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Multiply line 79 by line 80.

=		
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-		81
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Line 76 minus line 81 (if negative, enter "0")	Newfoundland and Labrador low-income tax reduction	<table border="1" style="border-collapse: collapse;"> <tr> <td style="text-align: center;">=</td> <td style="width: 100px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">↓</td> </tr> <tr> <td style="text-align: center;">-</td> <td style="width: 100px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>	=			↓	-			82
=			↓							
-										
Line 72 minus line 82 (if negative, enter "0") Enter the result on line 428 of your return.	Newfoundland and Labrador tax	<table border="1" style="border-collapse: collapse;"> <tr> <td style="text-align: center;">=</td> <td style="width: 100px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>	=			83				
=										
Unused low-income tax reduction that can be claimed by your spouse or common-law partner										
Amount from line 82		<table border="1" style="border-collapse: collapse;"> <tr> <td style="width: 100px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>			84					
Amount from line 63		<table border="1" style="border-collapse: collapse;"> <tr> <td style="text-align: center;">-</td> <td style="width: 100px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>	-			85				
-										
Line 84 minus line 85 (if negative, enter "0")	Unused amount	<table border="1" style="border-collapse: collapse;"> <tr> <td style="text-align: center;">=</td> <td style="width: 100px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>	=			86				
=										

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