

Nova Scotia 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 – Nova Scotia non-refundable tax credits

| | | | | |
|---|-----------------------|-------------|-------|----|
| | For internal use only | | | |
| Basic personal amount | claim \$8,481 | 5602 | | |
| | | 5804 | | 1 |
| Age amount (if born in 1946 or earlier) (use provincial worksheet) (maximum \$4,141) | | 5808 | + | |
| Spouse or common-law partner amount | | | | |
| Base amount | | | 7,921 | 00 |

continue on next page →

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

Result: (if negative, enter "0")

| | |
|---|--|
| - | |
| = | |



(maximum \$7,201)

| | | | | |
|-------------|---|--|--|----------|
| 5812 | + | | | 3 |
|-------------|---|--|--|----------|

Amount for an eligible dependant

Base amount

| | |
|--------------|-----------|
| 7,921 | 00 |
|--------------|-----------|

Minus: his or her net income from line 236 of
his or her return

Result: (if negative, enter "0")

| | |
|---|--|
| - | |
| = | |



(maximum \$7,201)

| | | | | |
|-------------|---|--|--|----------|
| 5816 | + | | | 4 |
|-------------|---|--|--|----------|

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

| | | | | |
|-------------|---|--|--|----------|
| 5820 | + | | | 5 |
|-------------|---|--|--|----------|

Amount for young children (Complete the chart on page 18 [the last page])

| | | | | | | | | | |
|---|-------------|---|-------|---|-------------|---|--|--|-----------|
| Number of months | 6372 | × | \$100 | = | 5823 | + | | | 6 |
| CPP and QPP contributions: (amount from line 308 of your federal Schedule 1) | | | | | 5824 | + | | | 7 |
| (amount from line 310 of your federal Schedule 1) | | | | | 5828 | + | | | 8 |
| Employment Insurance premiums: (amount from line 312 of your federal Schedule 1) | | | | | 5832 | + | | | 9 |
| (amount from line 317 of your federal Schedule 1) | | | | | 5829 | + | | | 10 |
| Pension income amount (maximum \$1,173) | | | | | 5836 | + | | | 11 |
| Caregiver amount (use provincial worksheet) | | | | | 5840 | + | | | 12 |

continue on next page →

| | | | | | |
|--|-------------|---|--|--|-----------|
| Disability amount (for self) | 5844 | + | | | 13 |
| Disability amount transferred (use provincial from a dependant worksheet) | 5848 | + | | | 14 |
| Sport and recreational expenses for children | 5849 | + | | | 15 |
| Interest paid on (amount from line 319 of your student loans your federal Schedule 1) | 5852 | + | | | 16 |
| Your tuition and education amounts [attach Schedule NS(S11)] | 5856 | + | | | 17 |
| Tuition and education amounts transferred from a child | 5860 | + | | | 18 |
| Amounts transferred from your spouse or common-law partner [attach Schedule NS(S2)] | 5864 | + | | | 19 |
| Medical expenses: | | | | | |
| Amount from line 330 of your federal Schedule 1 | 5868 | | | | 20 |

Enter \$1,637 or 3% of line 236 of your return, whichever is **less**.

| | | | |
|---|--|--|-----------|
| - | | | 21 |
|---|--|--|-----------|

Line 20 minus line 21
(if negative, enter "0")

| | | | |
|---|--|--|-----------|
| = | | | 22 |
|---|--|--|-----------|

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

| | | | | |
|-------------|---|--|--|-----------|
| 5872 | + | | | 23 |
| 5876 | = | | | |

Add lines 22 and 23.



Add lines 1 through 19, and line 24.

| | | | | |
|-------------|---|--|--|-----------|
| | + | | | 24 |
| 5880 | = | | | |



Nova Scotia non-refundable tax credit rate

| | | | |
|---|--|--------------|-----------|
| | | | 25 |
| × | | 8.79% | 26 |

Multiply line 25 by line 26.

| | | | | |
|-------------|---|--|--|-----------|
| 5884 | = | | | 27 |
|-------------|---|--|--|-----------|

continue on next page →

Donations and gifts:

Amount from line 345 of your federal Schedule 9

| | | | | | | |
|--|--|---------|---|--|--|----|
| | | × 8.79% | = | | | 28 |
|--|--|---------|---|--|--|----|

Amount from line 347 of your federal Schedule 9

| | | | | | | |
|--|--|-------|---|---|--|----|
| | | × 21% | = | + | | 29 |
|--|--|-------|---|---|--|----|

| | | | | | |
|----------------------|-------------|---|--|--|--|
| Add lines 28 and 29. | 5896 | = | | | |
|----------------------|-------------|---|--|--|--|



| | | | |
|---|--|--|----|
| + | | | 30 |
|---|--|--|----|

Add lines 27 and 30.

Enter this amount on line 43.

**Nova Scotia
non-refundable
tax credits**

| | | | | |
|-------------|---|--|--|----|
| 6150 | = | | | 31 |
|-------------|---|--|--|----|

Step 2 – Nova Scotia tax on taxable income

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

| | | |
|--|--|-----------|
| | | 32 |
|--|--|-----------|

Complete the appropriate column depending on the amount on line 32.

Line 32 is
\$29,590 or less

Line 32 is more than **\$29,590** but not more than **\$59,180**

Enter the amount from line 32.

| | | |
|---|-------------|-----------|
| | | 33 |
| – | 0 00 | 34 |

| | | |
|---|------------------|-----------|
| | | 33 |
| – | 29,590 00 | 34 |

Line 33 minus line 34 (cannot be negative)

| | | |
|---|--------------|-----------|
| | | 35 |
| × | 8.79% | 36 |

| | | |
|---|---------------|-----------|
| | | 35 |
| × | 14.95% | 36 |

Multiply line 35 by line 36.

| | | |
|--|--|-----------|
| | | 37 |
|--|--|-----------|

| | | |
|--|--|-----------|
| | | 37 |
|--|--|-----------|

Add lines 37 and 38.
Go to Step 3.

| | | |
|---|-------------|-----------|
| | | 38 |
| + | 0 00 | 39 |
| = | | 39 |

| | | |
|---|-----------------|-----------|
| | | 38 |
| + | 2,601 00 | 39 |
| = | | 39 |

▶ Complete the appropriate column depending on the amount on line 32.

Line 32 is more than **\$59,180** but not more than **\$93,000**

▶ Line 32 is more than **\$93,000** but not more than **\$150,000**

Enter the amount from line 32.

Line 33 minus line 34 (cannot be negative)

Multiply line 35 by line 36.

Add lines 37 and 38.
Go to Step 3.

| | | |
|---|---------------|-----------|
| | | |
| – | 59,180 | 00 |

| | | |
|---|---------------|--|
| = | | |
| × | 16.67% | |
| = | | |

| | | |
|---|--------------|-----------|
| + | 7,025 | 00 |
| = | | |

| | | |
|---|---------------|-----------|
| | | |
| – | 93,000 | 00 |

| | | |
|---|--------------|--|
| = | | |
| × | 17.5% | |
| = | | |

| | | |
|---|---------------|-----------|
| + | 12,662 | 00 |
| = | | |

► Complete the appropriate column depending on the amount on line 32.

Line 32 is more than **\$150,000**



Enter the amount from line 32.

| | | | |
|---|----------------|-----------|-----------|
| | | | 33 |
| – | 150,000 | 00 | 34 |

Line 33 minus line 34 (cannot be negative)

| | | | |
|---|------------|--|-----------|
| = | | | 35 |
| × | 21% | | 36 |
| = | | | 37 |

Multiply line 35 by line 36.

Add lines 37 and 38.

Go to Step 3.

| | | | |
|---|---------------|-----------|-----------|
| + | 22,637 | 00 | 38 |
| = | | | 39 |

continue on next page →

Step 3 – Nova Scotia tax

Enter your Nova Scotia tax on taxable income from line 39.

| | | |
|--|--|-----------|
| | | 40 |
|--|--|-----------|

Enter your Nova Scotia tax on split income from Form T1206.

| | | | |
|-------------|---|--|-------------|
| 6151 | + | | ● 41 |
|-------------|---|--|-------------|

Add lines 40 and 41.

| | | |
|---|--|-----------|
| = | | 42 |
|---|--|-----------|

Enter your Nova Scotia non-refundable tax credits from line 31.

| | | |
|--|--|-----------|
| | | 43 |
|--|--|-----------|

Nova Scotia dividend tax credit:

Credit calculated for line 6152 on the "Provincial Worksheet"

| | | | |
|-------------|---|--|-------------|
| 6152 | + | | ● 44 |
|-------------|---|--|-------------|

Nova Scotia overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

| | | | | | | |
|--|--|-------------------|-------------|---|--|-------------|
| | | $\times 57.5\% =$ | 6153 | + | | ● 45 |
|--|--|-------------------|-------------|---|--|-------------|

Nova Scotia minimum tax carryover:

Amount from line 427
of your federal Schedule 1

| | | | |
|--|--|-----------|-------|
| | | × 57.5% = | _____ |
|--|--|-----------|-------|

| | | | | |
|-------------|---|--|--|-------------|
| 6154 | + | | | ● 46 |
| = | | | | |

Add lines 43 through 46.

Line 42 minus line 47 (if negative, enter "0")

| | | | |
|---|--|--|-----------|
| - | | | 47 |
| = | | | 48 |

Nova Scotia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

| | | | |
|--|--|-----------|-------|
| | | × 57.5% = | _____ |
|--|--|-----------|-------|

| | | | |
|---|--|--|-----------|
| + | | | 49 |
| = | | | 50 |

Add lines 48 and 49.

continue on next page →

Enter the provincial foreign tax credit from Form T2036.

| | | |
|---|--|-----------|
| – | | 51 |
| = | | 52 |

Line 50 minus line 51

Nova Scotia 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 the tax reduction as **only one of you** can make this claim for your family.

Adjusted family income for the calculation of the Nova Scotia 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"/> | 53 | <input type="text"/> | 53 |

**Column 1
You**

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

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)

| | | | |
|---|--|--|-----------|
| + | | | 54 |
| = | | | 55 |

| | | | |
|---|--|--|-----------|
| + | | | 54 |
| = | | | 55 |

Add lines 53 and 54.

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

| | | | |
|---|--|--|-----------|
| - | | | 56 |
|---|--|--|-----------|

| | | | |
|---|--|--|-----------|
| - | | | 56 |
|---|--|--|-----------|

Line 55 minus line 56
(if negative, enter "0")

| | | | |
|---|--|--|-----------|
| = | | | 57 |
|---|--|--|-----------|

| | | | |
|---|--|--|-----------|
| = | | | 57 |
|---|--|--|-----------|

continue on next page →

Add the amounts from line 57 in column 1 and column 2, if applicable. Enter the result on line 65 on the next page.

Adjusted family income

| | | |
|--|--|-----------|
| | | 58 |
|--|--|-----------|

Enter the amount from line 52 on page 12 [the previous page].

| | | |
|--|--|-----------|
| | | 59 |
|--|--|-----------|

Basic reduction claim \$300

| | | | |
|-------------|--|--|-----------|
| 6195 | | | 60 |
|-------------|--|--|-----------|

Reduction for your spouse or common-law partner claim \$300

| | | | | |
|-------------|---|--|--|-----------|
| 6197 | + | | | 61 |
|-------------|---|--|--|-----------|

Reduction for an eligible dependant claimed on line 5816 claim \$300

| | | | | |
|-------------|---|--|--|-----------|
| 6199 | + | | | 62 |
|-------------|---|--|--|-----------|

Reduction for dependent children born in 1993 or later:

Number of dependent children

| | | | | | |
|-------------|--|---|-------|---|--|
| 6099 | | × | \$165 | = | |
|-------------|--|---|-------|---|--|

| | | | |
|---|--|--|-----------|
| + | | | 63 |
|---|--|--|-----------|

Add lines 60 through 63.

| | | | |
|---|--|--|-----------|
| = | | | 64 |
|---|--|--|-----------|

Adjusted family income

Enter the amount from line 58 on the previous page.

Base amount

Line 65 minus line 66 (if negative, enter "0")

Applicable rate

Multiply line 67 by line 68.

| | | |
|---|-----------|----|
| | | 65 |
| – | 15,000 00 | 66 |
| = | | 67 |
| × | 5% | 68 |
| = | | |

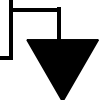


| | | |
|---|--|----|
| – | | 69 |
|---|--|----|

Line 64 minus line 69
(if negative, enter "0")

**Nova Scotia
low-income
tax reduction**

| | | |
|---|--|--|
| = | | |
|---|--|--|



| | | |
|---|--|----|
| – | | 70 |
| = | | 71 |

Line 59 minus line 70 (if negative enter "0")

continue on next page →

Political contribution tax credit

Nova Scotia political contributions made in 2011

| | | | | | | | |
|--|----------------------|----------------------|-----------------|---------------------|----------------------|----------------------|-----------|
| 6210 | <input type="text"/> | <input type="text"/> | $\times 75\% =$ | (max. \$750) | <input type="text"/> | <input type="text"/> | 72 |
| Line 71 minus line 72 (if negative, enter "0") | | | | | <input type="text"/> | <input type="text"/> | 73 |

Labour-sponsored venture capital tax credit

Cost of shares from Form NSLSV

| | | | | | | | |
|--|----------------------|-----------------|-----------------------|-------------|----------------------|----------------------|-----------|
| <input type="text"/> | <input type="text"/> | $\times 20\% =$ | (max. \$2,000) | 6238 | <input type="text"/> | <input type="text"/> | 74 |
| Line 73 minus line 74 (if negative, enter "0") | | | | | <input type="text"/> | <input type="text"/> | 75 |

Graduate retention rebate

If you graduated from an institution
outside Nova Scotia, check this box.

| | |
|-------------|--------------------------|
| 6378 | <input type="checkbox"/> |
|-------------|--------------------------|

If you graduated in 2011

Enter \$2,500 for a degree program or enter
\$1,250 for a diploma or certificate program.

| | | | |
|--|----------------------|----------------------|-----------|
| 6379 | <input type="text"/> | <input type="text"/> | 76 |
| Line 75 minus line 76 (if negative, enter "0") | | | 77 |

If you graduated in a previous year

Enter the rebate amount as shown on your 2010 notice of assessment or notice of reassessment

| | | |
|---|--|-----------|
| — | | 78 |
| = | | 79 |

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

Equity tax credit

Enter the equity tax credit calculated on Form T1285.

| | | |
|---|--|-----------|
| — | | 80 |
|---|--|-----------|

Line 79 minus line 80 (if negative, enter "0")

Enter the result on **line 428** of your return.

Nova Scotia tax

| | | |
|---|--|-----------|
| = | | 81 |
|---|--|-----------|

Nova Scotia volunteer firefighters and ground search and rescue tax credit

Volunteer firefighters and ground search and rescue tax credit

Enter the amount on **line 479**
of your return.

claim \$500

6228

82

Details of amount for young children (If you need more space, attach a separate piece of paper.)

| | Child's name | Relationship to you |
|----|--------------|---------------------|
| 1. | | |
| 2. | | |
| 3. | | |





1.

2.

3.

| Child's date of birth | | | Number of eligible months |
|--|-----------|---------|---------------------------|
| Year | Month | Day | |
| Year | Month | Day | + |
| Year | Month | Day | + |
| Total number of eligible months for all children | | | = |

Enter this amount beside box 6372 on page 3 [the first page].

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