

Use these charts to do some of the calculations you may need to complete Form PE428, *Prince Edward Island Tax and Credits*.

You can find more information about completing these charts on pages 1 to 4 of the forms book.

Keep this *Provincial Worksheet* for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount			3,619 00	1
Your net income from line 236 of your return				2
Base amount	-	26,941 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form PE428.				7

Line 5816 – Amount for an eligible dependant

Base amount		6,923 00	1
Dependant's net income (from line 236 of his or her return)	-		2
Line 1 minus line 2 (if negative, enter "0")			3
Enter, on line 5816 of Form PE428, \$6,294 or the amount on line 3, whichever is less .	=		3

Line 5820 – Amount for infirm dependants age 18 or older

Base amount		7,412 00	1
Dependant's net income (from line 236 of his or her return)	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,446, enter \$2,446)	=		3
If you claimed this dependant on line 5816, enter the amount claimed.	-		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

Complete this calculation for each dependant.

Enter, on line 5820 of Form PE428, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount		14,399 00	1
Dependant's net income (from line 236 of his or her return)	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,446, enter \$2,446)	=		3
If you claimed this dependant on line 5816, enter the amount claimed	-		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

Complete this calculation for each dependant.

Enter, on line 5840 of Form PE428, the total amount claimed for **all** dependants.

Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2002)

(see line 5844 on page 2 of the forms book)

Maximum supplement		3,015 00	1
Total child care and attendant care expenses claimed for you by anyone			2
Base amount	-	2,050 00	3
Line 2 minus line 3 (if negative, enter "0")	=		4
Line 1 minus line 4 (if negative, enter "0")			5

Enter, on line 5844 of Form PE428, **the amount on line 5 plus \$4,400** (maximum claim \$7,415), **unless** this chart is being completed for the claim on line 5848.

Provincial Worksheet *(continued)*

Line 5848 – Disability amount transferred from a dependant

Base amount

4,400 | 00 1

If the dependant was **under age 18** on December 31, 2002, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age **18 or older**, enter "0".

+ 2

Add lines 1 and 2

= 3

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428

+ 4

Add lines 3 and 4

= 5

Dependant's taxable income (from line 260 of his or her return)

- 6

Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")

= 7

Enter, on line 5848 of Form PE428, the amount on line 3 or line 7, whichever is less

= 7

Complete this calculation for each dependant.

Enter on line 5848 the total amount claimed for **all** disabled dependants.

If, at the end of the year, you and your dependant were not residents of the same province or territory, contact your tax services office.

Line 5872 – Medical expenses adjustment

Dependant's net income (from line 236 of his or her return)

1

Base amount

- 7,412 | 00 2

Line 1 minus line 2 (if negative, enter "0")

= 3

Adjustment rate

x 4 4

Multiply line 3 by line 4

= 5

Complete this calculation for each dependant.

Enter, on line 5872 of Form PE428, the total amount claimed for **all** dependants.

Line 69 – Prince Edward Island political contribution tax credit

Determine the amount to enter on line 69 of Form PE428 as follows:

- for contributions of **\$100 or less**, complete Column 1 below;
- for contributions of **more than \$100 but not more than \$550**, complete Column 2 below;
- for contributions of **more than \$550 but not more than \$1,156**, complete Column 3 below; or
- for contributions of **more than \$1,156**, enter \$500 on line 69.

	Column 1	Column 2	Column 3	
Enter your total contributions				1
	- 0 00	- 100 00	- 550 00	2
Line 1 minus line 2	=	=	=	3
	x 75%	x 50%	x 33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 75 00	+ 300 00	6
Line 5 plus line 6				7
Enter the result on line 69 of Form PE428	=	=	=	