

Complete this form and **attach a copy** of it to your return. For details, see pages 1 to 4 in the forms book.

## Step 1 – Nova Scotia tax on taxable income

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

**1**

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 1 in the applicable column

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7 **Nova Scotia tax on taxable income**

If line 1 is \$29,590 or less		If line 1 is more than \$29,590, but not more than \$59,180		If line 1 is more than \$59,180	
2		2		2	
3	0 00	3	29,590 00	3	59,180 00
4		4		4	
5	9.77%	5	14.95%	5	16.67%
6		6		6	
7	0 00	7	2,891 00	7	7,315 00
8		8		8	
Go to Step 2		Go to Step 2		Go to Step 2	

## Step 2 – Nova Scotia non-refundable tax credits

**Important:** Provincial non-refundable tax credits may be **different** from the federal amounts claimed on Schedule 1. For details, see the Provincial Worksheet and pages 1 to 3 in the forms book.

		For internal use only	<b>5602</b>		
Basic personal amount	claim \$7,231	<b>5804</b>			<b>9</b>
Age amount (if born in 1937 or earlier)	(use provincial worksheet)	<b>5808</b>	+		<b>10</b>
Spouse or common-law partner amount:					
Base amount	6,754 00				
Minus his or her net income from page 1 of your return					
(if negative, enter "0") (maximum \$6,140)		<b>5812</b>	+		<b>11</b>
Amount for an eligible dependant	(use provincial worksheet)	<b>5816</b>	+		<b>12</b>
Amount for infirm dependants age 18 or older	(use provincial worksheet)	<b>5820</b>	+		<b>13</b>
Canada Pension Plan or Quebec Pension Plan contributions:					
(amount from line 308 of your federal Schedule 1)		<b>5824</b>	+		<b>14</b>
(amount from line 310 of your federal Schedule 1)		<b>5828</b>	+		<b>15</b>
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	<b>5832</b>	+		<b>16</b>
Pension income amount	(amount from line 314 of your federal Schedule 1)	<b>5836</b>	+		<b>17</b>
Caregiver amount	(use provincial worksheet)	<b>5840</b>	+		<b>18</b>
Disability amount	(see line 5844 on page 2 in the forms book)	<b>5844</b>	+		<b>19</b>
Disability amount transferred from a dependant	(use provincial worksheet)	<b>5848</b>	+		<b>20</b>
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	<b>5852</b>	+		<b>21</b>
Your tuition and education amounts	[attach Schedule NS(S11)]	<b>5856</b>	+		<b>22</b>
Tuition and education amounts transferred from a child		<b>5860</b>	+		<b>23</b>
Amounts transferred from your spouse or common-law partner	[attach Schedule NS(S2)]	<b>5864</b>	+		<b>24</b>
Medical expenses	<b>5868</b>	<b>25</b>			
Enter \$1,637 or 3% of line 236, whichever is less		<b>26</b>			
Line 25 minus line 26 (if negative, enter "0")		<b>27</b>			
Medical expenses adjustment (use provincial worksheet)	<b>5872</b>	<b>28</b>			
Line 27 minus line 28 (if negative, enter "0")	<b>5876</b>		+		<b>29</b>
Add lines 9 through 24, and line 29		<b>5880</b>	=		<b>30</b>
Non-refundable tax credits rate			x	9.77%	<b>31</b>
Multiply line 30 by line 31		<b>5884</b>	=		<b>32</b>
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	x 9.77 % =				<b>33</b>
Amount from line 347 of your federal Schedule 9	x 16.67 % =		+		<b>34</b>
Add lines 33 and 34		<b>5896</b>	=		<b>35</b>
Add lines 32 and 35		<b>6150</b>	=		<b>36</b>

**Nova Scotia non-refundable tax credits**

Go to Step 3 on the back →

### Step 3 – Nova Scotia tax

Enter your Nova Scotia tax on taxable income from line 8					37
Enter your Nova Scotia tax on split income from Form T1206	6151	+			• 38
Add lines 37 and 38		=			39
Enter your Nova Scotia non-refundable tax credits from line 36				40	
Nova Scotia dividend tax credit:					
Amount from line 120 of your return		× 7.7% =	6152	+	• 41
Nova Scotia overseas employment tax credit:					
Amount from line 426 of federal Schedule 1		× 57.5% =	6153	+	• 42
Nova Scotia minimum tax carry-over:					
Amount from line 427 of federal Schedule 1		× 57.5% =	6154	+	• 43
Add lines 40 through 43		=			▶ 44
Line 39 minus line 44 (if negative, enter "0")					= 45
Nova Scotia additional tax for minimum tax purposes from Form T1219					+ 46
Add lines 45 and 46		=			47
Nova Scotia surtax:					
(Amount from line 47		minus \$10,000) × 10% (if negative, enter "0")			+ 48
Add lines 47 and 48					= 49
Enter the provincial foreign tax credit from Form T2036					- 50
Line 49 minus line 50					= 51

### Nova Scotia low-income tax reduction

If you had a spouse or common-law partner on December 31, 2002, you have to agree on who will claim the tax reduction as **only one of you** can make this claim for your family.

Basic reduction	claim \$300	6195			52
Reduction for spouse or common-law partner	claim \$300	6197	+		53
Reduction for an eligible dependant claimed at line 5816	claim \$300	6199	+		54
Reduction for dependent children born in 1984 or later:					
Number of dependent children	6099	× \$165 =		+	55
Add lines 52 through 55			=		56
Enter your net income from line 236 of your return					57
Enter your spouse or common-law partner's net income from page 1 of your return		+			58
Net family income: Add lines 57 and 58		=			59
Base amount		- 15,000 00			60
Line 59 minus line 60 (if negative, enter "0")					61
Applicable rate		× 5%			62
Multiply line 61 by line 62					▶ 63
Line 56 minus line 63 (if negative, enter "0")					64
<b>Nova Scotia low-income tax reduction</b>					
Line 51 minus line 64 (if negative, enter "0")					65
Enter this amount on line 428 of your return				<b>Nova Scotia tax</b>	=