

Use these charts to do some of the calculations you may need to complete Form NL428, *Newfoundland and Labrador 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			3,482 00	1
Your net income from line 236 of your return				2
Base amount	–	25,921	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 NL428.	=			7

Line 5816 – Amount for an eligible dependant

Base amount		6,661 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 NL428, \$6,055 or the amount on line 3, whichever is less			

Line 5820 – Amount for infirm dependants age 18 or older

Base amount		7,410 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 \$2,353, enter \$2,353)	=		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 NL428, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount		13,853 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 \$2,353, enter \$2,353)	=		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 NL428, the total amount claimed for **all** dependants.

Provincial Worksheet *(continued)*

Line 5848 – Disability amount transferred from a dependant

Base amount	4,233	00	1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NL428	+		2
Add lines 1 and 2	=		3
Dependant's taxable income (from line 260 of his or her return)	-		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")			5
Enter, on line 5848 of Form NL428, \$4,233 or the amount on line 5, whichever is less	=		5

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	—	7,410 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 NL428, the total amount claimed for **all** dependants.

Line 57 – Newfoundland and Labrador political contribution tax credit

Determine the amount to enter on line 57 of Form NL428 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 \$1,150**, complete Column 3 below; or
- for contributions of **more than \$1,150**, enter \$500 on line 57.

	Column 1	Column 2	Column 3	
Enter your total contributions	-	-	-	1
	0 00	1 00 00	5 50 00	2
Line 1 minus line 2	=	=	=	3
	x 75%	x 50%	x 33.33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 75 00	+ 300 00	6
Add lines 5 and 6				7
Enter the result on line 57 of Form NL428	=	=	=	

Lines 63 and 64 – Direct equity tax credit available to carry back to previous years

Amount from line 61 of Form NL428		1
Amount from line 58 of Form NL428	-	2
Line 1 minus line 2 (if negative enter "0")	=	3

Enter, on line 63 of Form NL428, the part of line 3 that you want to carry back to 2001.

Enter, on line 64 of Form NL428, the part of line 3 that you want to carry back to 2000.