

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

Step 1 – Newfoundland and Labrador non-refundable tax credits

		For internal use only	5600		
Basic personal amount		claim \$8,237	5804		1
Age amount (if born in 1947 or earlier) (use provincial worksheet)		(maximum \$5,258)	5808	+	2
Spouse or common-law partner amount					
Base amount	7,405 00				
Minus: his or her net income from page 1 of your return	—				
Result: (if negative, enter "0")	=	(maximum \$6,731)	5812	+	3
Amount for an eligible dependant					
Base amount	7,405 00				
Minus: his or her net income from line 236 of his or her return	—				
Result: (if negative, enter "0")	=	(maximum \$6,731)	5816	+	4
Amount for infirm dependants age 18 or older (use provincial worksheet)			5820	+	5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824	+	•6
(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)			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)					
(Claim \$5,558 or, if you were under 18 years of age, use the provincial worksheet.)			5844	+	15
Disability amount transferred from a dependant (use provincial worksheet)			5848	+	16
Interest paid on your student loans (amount from line 319 of 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 \$1,794 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)		5872	+		24
Add lines 23 and 24.	=	5876	=	+	25
Add lines 1 to 20, and line 25.			5880	=	26
Newfoundland and Labrador non-refundable tax credit rate				×	7.7% 27
Multiply line 26 by line 27.			5884	=	28
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	×	7.7% =			29
Amount from line 347 of your federal Schedule 9	×	13.3% =	+		30
Add lines 29 and 30.	=	5896	=	+	31
Add lines 28 and 31.					
Enter this amount on line 44.					
Newfoundland and Labrador non-refundable tax credits			6150	=	32

Go to Step 2 on the next page. ➔

33

Line 33 is more
than **\$65,785**

		34
—	65,785	35

=		36
×	13.3%	37

=		38
+	6,644	39

=		40
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Go to Step 3.

Step 3 – Newfoundland and Labrador tax

41

6151	+		•42
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		43
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44

6152 + •45

6152 + •45

6153 + •46

 $\times 51.3\% = 6153 +$ •46

6154 + •47

 $\times 51.3\% = 6154 +$

▶ — 48

49

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 $\times 51.3\% =$

51	
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52

		52
=		53

6175 | 54

(maximum \$500)

55

6176 — •57

6 — •57

59

		30
=		60

61

		62
=		

5001-C

Step 3 – Newfoundland and Labrador tax *(continued)***Newfoundland and Labrador low-income tax reduction**

If you had a spouse or common-law partner on December 31, 2012, 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 on the previous page.			63
Unused low-income tax reduction from your spouse or common-law partner, if applicable	6186	—	•64
Line 63 minus line 64 (if negative, enter "0")		=	65

(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.		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)	+	67
Add lines 66 and 67.	=	68
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	—	69
Line 68 minus line 69 (if negative, enter "0")	=	70
Add the amounts on line 70 in column 1 and column 2, if applicable. Enter the result on line 77 below.		71

Adjusted family income

Enter the amount from line 65 above.		72
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Basic reduction	claim \$589	6187		73
Reduction for your spouse or common-law partner	claim \$296	6188	+	74
Reduction for an eligible dependant claimed on line 5816	claim \$296	6189	+	75
Add lines 73, 74, and 75.	(maximum \$885)		=	76

Adjusted family income

Enter the amount from line 71 above.		77
If you claimed an amount on line 74 or 75, enter \$28,195 ; otherwise, enter \$16,849 .	—	78
Line 77 minus line 78 (if negative, enter "0")	=	79
Applicable rate	× 16%	80
Multiply line 79 by line 80.	=	81
Line 76 minus line 81 (if negative, enter "0")		82
Line 72 minus line 82 (if negative, enter "0")		83

Newfoundland and Labrador low-income tax reduction

Newfoundland and Labrador tax

Unused low-income tax reduction that can be claimed by your spouse or common-law partner

Amount from line 82		84
Amount from line 63	—	85
Line 84 minus line 85 (if negative, enter "0")		86

Unused amount