

Part A – Newfoundland and Labrador tax on taxable income

Enter your **taxable income** from line 26000 of your return.

1

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$38,081 or less	Line 1 is more than \$38,081 but not more than \$76,161	Line 1 is more than \$76,161 but not more than \$135,973	Line 1 is more than \$135,973 but not more than \$190,363	Line 1 is more than \$190,363	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0 00	– 38,081 00	– 76,161 00	– 135,973 00	– 190,363 00	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 8.7%	× 14.5%	× 15.8%	× 17.3%	× 18.3%	5
	=	=	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 3,313 05	+ 8,834 65	+ 18,284 94	+ 27,694 41	7
Newfoundland and Labrador tax on taxable income	=	=	=	=	=	8

Enter the amount from line 8 on line 56 and continue at line 9.

Part B – Newfoundland and Labrador non-refundable tax credits

Internal use **56000**

Basic personal amount	Claim \$9,536	58040			9
Age amount (if you were born in 1956 or earlier) (use Worksheet NL428)	(maximum \$6,087)	58080	+		10
Spouse or common-law partner amount:					
Base amount		8,572 00			11
Your spouse's or common-law partner's net income from line 23600 of their return		–			12
Line 11 minus line 12 (if negative, enter "0")	(maximum \$7,792)	58120	=		▶ +
Amount for an eligible dependant:					
Base amount		8,572 00			14
Your eligible dependant's net income from line 23600 of their return		–			15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$7,792)	58160	=		▶ +
Amount for infirm dependants age 18 or older (use Worksheet NL428)		58200	+		17
Add lines 9, 10, 13, 16, and 17.			=		18
CPP or QPP contributions:					
Amount from line 30800 of your return	58240				•19
Amount from line 31000 of your return	58280	+			•20
Employment insurance premiums:					
Amount from line 31200 of your return	58300	+			•21
Amount from line 31217 of your return	58305	+			•22
Volunteer firefighters' amount	58315	+			23
Search and rescue volunteers' amount	58316	+			24
Child care amount	58320	+			25
Adoption expenses	58330	+			26
Add lines 19 to 26.		=			▶ +
Line 18 plus line 27			=		28

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[illegible]

If you had a spouse or common-law partner on December 31, 2021, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount from line 101 can be claimed by the other spouse or common-law partner on line 79 of their Form NL428.

Unused low-income tax reduction from your spouse or common-law partner:			
Amount from line 101 of your spouse's or common-law partner's Form NL428, if any	61860	—	•79
Line 78 minus line 79 (if negative, enter "0")		=	80

If you are claiming an amount on line 79, enter the amount from line 80 on line 87, enter "0" on line 97, and continue on line 98. **If not**, continue on the next page.

Part C – Newfoundland and Labrador tax (continued)

Adjusted family income calculation for the Newfoundland and Labrador low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner	
Net income from line 23600 of the return			81
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+	+	82
Line 81 plus line 82	=	=	83
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	–	–	84
Line 83 minus line 84 (if negative, enter "0")	=	=	85
Add the amounts from line 85 of columns 1 and 2. Enter this amount on line 92.	Adjusted family income		86

Amount from line 80 of the previous page			87
Basic reduction	Claim \$862	61870	88
Reduction for spouse or common-law partner	Claim \$481	61880 +	89
Reduction for an eligible dependant claimed on line 58160	Claim \$481	61890 +	90
Add lines 88 to 90. (maximum \$1,343)	=		91
Adjusted family income: Amount from line 86			92
If you claimed an amount on line 89 or line 90, enter \$34,866; if not , enter \$20,619.	–		93
Line 92 minus line 93 (if negative, enter "0")	=		94
Applicable rate	×	16%	95
Line 94 multiplied by the percentage from line 95	=		96
Line 91 minus line 96 (if negative, enter "0")	Newfoundland and Labrador low-income tax reduction		97
Line 87 minus line 97 (if negative, enter "0") Enter this amount on line 42800 of your return.	Newfoundland and Labrador tax		98

Unused low-income tax reduction that your spouse or common-law partner can claim		
Amount from line 97 above		99
Amount from line 78 of the previous page	–	100
Line 99 minus line 100 (if negative, enter "0")	Unused amount	101

See the privacy notice on your return.