

**Part A – Nova Scotia 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<br>\$29,590 or less | Line 1 is more than<br>\$29,590 but not<br>more than \$59,180 | Line 1 is more than<br>\$59,180 but not<br>more than \$93,000 | Line 1 is more than<br>\$93,000 but not<br>more than \$150,000 | Line 1 is more<br>than \$150,000 |          |
|---|-------------------------------|---|---|--|----------------------------------|----------|
| Amount from line 1                                  |                               |   |   |  |                                  | <b>2</b> |
| Line 2 minus line 3<br>( <b>cannot</b> be negative) | – 0 00                        | – 29,590 00   | – 59,180 00   | – 93,000 00  | – 150,000 00                     | <b>3</b> |
|   | =                             | =   | =   | =  | =                                | <b>4</b> |
| Line 4 multiplied by the<br>percentage from line 5  | × 8.79%                       | × 14.95%  | × 16.67%  | × 17.5%  | × 21%                            | <b>5</b> |
|   | =                             | =   | =   | =  | =                                | <b>6</b> |
| Line 6 plus line 7                                  | + 0 00                        | + 2,600 96  | + 7,024 67  | + 12,662 46  | + 22,637 46                      | <b>7</b> |
| <b>Nova Scotia tax<br/>on taxable income</b>        | =                             | =   | =   | =  | =                                | <b>8</b> |

Enter the amount from line 8 on line 49 and continue at line 9.

**Part B – Nova Scotia non-refundable tax credits**

Internal use **56020**

|   |                               |                        |   |           |           |
|---|-------------------------------|------------------------|---|-----------|-----------|
| Basic personal amount (use Worksheet NS428)   | (maximum \$11,481)            | <b>58040</b>           |   |           | <b>9</b>  |
| Age amount (if you were born in 1956 or earlier) (use Worksheet NS428)  | (maximum \$5,606)             | <b>58080</b>           | + |           | <b>10</b> |
| Spouse or common-law partner amount (use Worksheet NS428)   | (maximum \$11,481)            | <b>58120</b>           | + |           | <b>11</b> |
| Amount for an eligible dependant (use Worksheet NS428)  | (maximum \$11,481)            | <b>58160</b>           | + |           | <b>12</b> |
| Amount for infirm dependants age 18 or older (use Worksheet NS428)  |                               | <b>58200</b>           | + |           | <b>13</b> |
| Amount for young children<br>(complete the chart on the last page of this form)                                 | Number of months <b>58229</b> | × \$100 = <b>58230</b> | + |           | <b>14</b> |
| Add lines 9 to 14.  |                               |                        | = |           | <b>15</b> |
| CPP or QPP contributions:   |                               |                        |   |           |           |
| Amount from line 30800 of your return   | <b>58240</b>                  |                        | • | <b>16</b> |           |
| Amount from line 31000 of your return   | <b>58280</b>                  | +                      |   | •         | <b>17</b> |
| Employment insurance premiums:  |                               |                        |   |           |           |
| Amount from line 31200 of your return   | <b>58300</b>                  | +                      |   | •         | <b>18</b> |
| Amount from line 31217 of your return   | <b>58305</b>                  | +                      |   | •         | <b>19</b> |
| Add lines 16 to 19.   |                               | =                      |   | ▶         | <b>20</b> |
| Line 15 plus line 20  |                               |                        | = |           | <b>21</b> |
| Pension income amount   | (maximum \$1,173)             | <b>58360</b>           | + |           | <b>22</b> |
| Caregiver amount (use Worksheet NS428)  |                               | <b>58400</b>           | + |           | <b>23</b> |
| Add lines 21 to 23.   |                               |                        | = |           | <b>24</b> |
| Disability amount for self<br>(claim <b>\$7,341</b> or, if you were under 18 years of age, use Worksheet NS428) |                               | <b>58440</b>           | + |           | <b>25</b> |
| Disability amount transferred from a dependant (use Worksheet NS428)  |                               | <b>58480</b>           | + |           | <b>26</b> |
| Add lines 24 to 26.   |                               |                        | = |           | <b>27</b> |

|   |  |  |  |  |  |   |           |                 |
|---|--|--|--|--|--|---|-----------|-----------------|
| Amount from line 27 of the previous page  |  |  |  |  |  |   |           | <b>28</b>       |
| Interest paid on your student loans (amount from line 31900 of your return)                 |  |  |  |  |  | <b>58520</b>  | +         | <b>29</b>       |
| Your tuition and education amounts ( <b>attach</b> Schedule NS(S11))                        |  |  |  |  |  | <b>58560</b>  | +         | <b>30</b>       |
| Tuition and education amounts transferred from a child or grandchild                        |  |  |  |  |  | <b>58600</b>  | +         | <b>31</b>       |
| Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule NS(S2)) |  |  |  |  |  | <b>58640</b>  | +         | <b>32</b>       |
| Add lines 28 to 32.   |  |  |  |  |  | =   |           | <b>33</b>       |
| <b>Medical expenses:</b>  |  |  |  |  |  |   |           |                 |
| Amount from line 33099 of your return   |  |  |  |  |  | <b>58689</b>  |           | <b>34</b>       |
| Amount from line 23600 of your return   |  |  |  |  |  |   |           | <b>35</b>       |
| Applicable rate   |  |  |  |  |  | x   | 3%        | <b>36</b>       |
| Line 35 multiplied by the percentage from line 36   |  |  |  |  |  | =   |           | <b>37</b>       |
| Enter <b>whichever is less:</b> \$1,637 <b>or</b> the amount on line 37.                    |  |  |  |  |  | -   |           | <b>38</b>       |
| Line 34 minus line 38 (if negative, enter "0")  |  |  |  |  |  | =   |           | <b>39</b>       |
| Allowable amount of medical expenses for other dependants<br>(use Worksheet NS428)          |  |  |  |  |  | <b>58729</b>  | +         | <b>40</b>       |
| Line 39 plus line 40  |  |  |  |  |  | <b>58769</b>  | =         | <b>▶ +</b>      |
| Line 33 plus line 41  |  |  |  |  |  | <b>58800</b>  | =         | <b>42</b>       |
| Nova Scotia non-refundable tax credit rate  |  |  |  |  |  |   | x         | 8.79% <b>43</b> |
| Line 42 multiplied by the percentage from line 43   |  |  |  |  |  | <b>58840</b>  | =         | <b>44</b>       |
| <b>Donations and gifts:</b>   |  |  |  |  |  |   |           |                 |
| Amount from line 13 of your federal<br>Schedule 9   |  |  |  |  |  |   | x 8.79% = | <b>45</b>       |
| Amount from line 14 of your federal<br>Schedule 9   |  |  |  |  |  |   | x 21% =   | <b>46</b>       |
| Line 45 plus line 46  |  |  |  |  |  | <b>58969</b>  | =         | <b>▶ +</b>      |
| Line 44 plus line 47  |  |  |  |  |  |   |           | <b>48</b>       |
| Enter this amount on line 52.   |  |  |  |  |  | <b>Nova Scotia non-refundable tax credits 61500</b> | =         | <b>48</b>       |

### Part C – Nova Scotia tax

|   |  |  |       |           |       |
|---|--|--|-------|-----------|-------|
| Nova Scotia tax on taxable income from line 8         |  |  |       |           | 49    |
| Nova Scotia tax on split income (complete Form T1206) |  |  | 61510 | +         | 50    |
| Line 49 plus line 50                                  |  |  |       | =         | 51    |
| Nova Scotia non-refundable tax credits from line 48   |  |  |       |           | 52    |
| Nova Scotia dividend tax credit (use Worksheet NS428) |  |  | 61520 | +         | 53    |
| Nova Scotia minimum tax carryover:                    |  |  |       |           |       |
| Amount from line 40427 of your return                 |  |  |       | x 57.5% = | 61540 |
|   |  |  |       | +         | 54    |
| Add lines 52 to 54.                                   |  |  |       | =         | 55    |
| Line 51 minus line 55 (if negative, enter "0")        |  |  |       | =         | 56    |
| Nova Scotia additional tax for minimum tax purposes:  |  |  |       |           |       |
| Amount from line 118 of Form T691                     |  |  |       | x 57.5% = |       |
|   |  |  |       | +         | 57    |
| Line 56 plus line 57                                  |  |  |       | =         | 58    |
| Provincial foreign tax credit (complete Form T2036)   |  |  |       | -         | 59    |
| Line 58 minus line 59 (if negative, enter "0")        |  |  |       | =         | 60    |

**Part C – Nova Scotia tax (continued)****Nova Scotia low-income tax reduction**

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 the tax reduction for your family.

| <b>Adjusted family income calculation for the Nova Scotia low-income tax reduction</b>  |   | <b>Column 1</b><br>You | <b>Column 2</b><br>Your spouse or common-law partner |
|---|---|------------------------|--|
| Net income from line 23600 of the return  |   |                        | <b>61</b>  |
| 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) |   | +                      | <b>62</b>  |
| Line 61 plus line 62  |   | =                      | <b>63</b>  |
| Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)  |   | -                      | <b>64</b>  |
| Line 63 minus line 64 (if negative, enter "0")  |   | =                      | <b>65</b>  |
| Add the amounts from line 65 of columns 1 and 2.<br>Enter this amount on line 74.   | <b>Adjusted family income</b>               |                        | <b>66</b>  |
| Amount from line 60 of the previous page  |   |                        | <b>67</b>  |
| Basic reduction   | Claim \$300 <b>61950</b>                    |                        | <b>68</b>  |
| Reduction for spouse or common-law partner  | Claim \$300 <b>61970</b> +                  |                        | <b>69</b>  |
| Reduction for an eligible dependant claimed on line 58160   | Claim \$300 <b>61990</b> +                  |                        | <b>70</b>  |
| Add lines 68 to 70.<br>(maximum \$600)  |   | =                      | <b>71</b>  |
| Reduction for dependent children born in 2003 or later:<br>Number of dependent children<br>(do not include a child claimed on line 70)  | <b>60999</b> × \$165 =                      | +                      | <b>72</b>  |
| Line 71 plus line 72  |   | =                      | <b>73</b>  |
| Adjusted family income:<br>Amount from line 66 above  |   |                        | <b>74</b>  |
| Base amount   | - 15,000.00                                 |                        | <b>75</b>  |
| Line 74 minus line 75 (if negative, enter "0")  | =   |                        | <b>76</b>  |
| Applicable rate   | × 5%  |                        | <b>77</b>  |
| Line 76 multiplied by the percentage from line 77   | =   | ▶ -                    | <b>78</b>  |
| Line 73 minus line 78<br>(if negative, enter "0")   | <b>Nova Scotia low-income tax reduction</b> | =                      | ▶ - <b>79</b>  |
| Line 67 minus line 79 (if negative enter "0")   |   | =                      | <b>80</b>  |
| Nova Scotia political contribution tax credit:<br>Total political contributions made in 2021  | <b>62100</b> × 75% = (maximum \$750)        |                        | - <b>81</b>  |
| Line 80 minus line 81 (if negative, enter "0")  |   | =                      | <b>82</b>  |
| Food bank tax credit for farmers:<br>Enter the amount of qualifying donations that have also been claimed as charitable donations.  | <b>62150</b> × 25% =                        |                        | - <b>83</b>  |
| Line 82 minus line 83 (if negative, enter "0")  |   | =                      | <b>84</b>  |

**Part C – Nova Scotia tax (continued)**

|  |  |  |           |
|--|--|--|-----------|
| Amount from line 84 of the previous page   |  |  | <b>85</b> |
| Labour-sponsored venture capital tax credit:   |  |  |           |
| Cost of shares from Form NSLSV   |  | $\times 20\% =$ (maximum \$2,000) <b>62180</b> | <b>86</b> |
| Line 85 minus line 86 (if negative, enter "0")   |  |  | <b>87</b> |
| Equity tax credit (complete Form T1285)  |  |  | <b>88</b> |
| Line 87 minus line 88 (if negative, enter "0")   |  |  | <b>89</b> |
| Innovation equity tax credit (complete Form T225)  |  |  | <b>90</b> |
| Line 89 minus line 90 (if negative, enter "0")   |  |  | <b>91</b> |
| Venture capital tax credit (complete Form T224)  |  |  | <b>92</b> |
| Line 91 minus line 92 (if negative, enter "0")   |  |  | <b>93</b> |
| Age tax credit<br>(if born in 1956 or earlier and your taxable income is <b>less than \$24,000</b> ) |  | Claim \$1,000                                  | <b>94</b> |
| Line 93 minus line 94 (if negative, enter "0")   |  |  |           |
| Enter this amount on <b>line 42800</b> of your return.   |  | <b>Nova Scotia tax</b>                         | <b>95</b> |

**Part D – Nova Scotia credits**

|   |  |                          |           |
|---|--|--------------------------|-----------|
| Nova Scotia volunteer firefighters and ground search and rescue tax credit: |  |                          |           |
| Enter this amount on <b>line 47900</b> of your return.                      |  | Claim \$500 <b>62400</b> | <b>96</b> |

**Details of amount for young children** (If you need more space, attach a separate piece of paper.)

| Child's name  | Relationship to you | Date of birth<br>(Year Month Day) | Number of<br>eligible months |
|---|---------------------|-----------------------------------|------------------------------|
|   |                     |                                   |                              |
|   |                     |                                   | +                            |
|   |                     |                                   | +                            |
| <b>Total number of eligible months for all children</b> |                     |                                   | <b>=</b>                     |

Enter the total number of months on line 58229 of page 1.

See the privacy notice on your return.