

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 5 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 <b>less</b>				3

## Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

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

Enter, on line 5820 of Form NL428, the total amount claimed for **all** dependants.

## Line 5840 – Caregiver amount

Complete this calculation for each dependant.

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

Enter, on line 5840 of Form NL428, the total amount claimed for **all** dependants.

## Line 5844 – Disability amount (supplement calculation if you were under age 18 on December 31, 2005) (see line 5844 on page 2 of the forms book)

Maximum supplement			2,353   00	1
Total child care and attendant care expenses claimed for you by anyone				2
Base amount	-	2,000   00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")				5

Enter, on line 5844 of Form NL428, **the amount on line 5 plus \$5,000** (maximum claim \$7,353), **unless** this chart is being completed for the claim on line 5848.

## Provincial Worksheet *(continued)*

### Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount	5,000		00	1
If the dependant was <b>under age 18</b> on December 31, 2005, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age <b>18 or older</b> , enter "0".				
Add lines 1 and 2	+			2
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NL428	=			3
Add lines 3 and 4	+			4
Dependant's taxable income (from line 260 of his or her return)	=			5
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	-			6
Enter, on line 5848 of Form NL428, the amount on line 3 or line 7, whichever is <b>less</b>	=			7

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, special rules may apply. Call us to determine the amount you can claim.

### Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant				1
Enter \$1,614 or 3% of the dependant's net income (from line 236 of his or her return), whichever is <b>less</b>	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	=			3

Enter, on line 5872 of Form NL428, the total amount claimed for **all** dependants.

### Line 54 – Political contribution tax credit

Determine the amount to enter on line 54 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 54.

	Column 1	Column 2	Column 3	
Enter your total contributions	-	-	-	1
Line 1 minus line 2	=	=	=	3
Multiply line 3 by line 4	x	x	x	4
Add lines 5 and 6	+	+	+	6
Enter the result on line 54 of Form NL428	=	=	=	7

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

Amount from line 73 of Form NL428				1
Amount from line 59 of Form NL428	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Your spouse or common-law partner can claim the unused amount on **his or her Form NL428**.