

Newfoundland and Labrador Tax and Credits

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

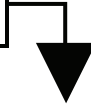
Step 1 – Newfoundland and Labrador non-refundable tax credits

	For internal use only	5600		
Basic personal amount	claim \$8,767	5804		1
Age amount (if born in 1950 or earlier) (use the "Provincial Worksheet")	(maximum \$5,596)	5808	+	2
Spouse or common-law partner amount				
Base amount		7,881	00	

Minus: his or her net income
from page 5 [1] of your return

Result: (if negative, enter "0")

-	
=	



(maximum \$7,164)

5812 + **3**

Amount for an eligible dependant

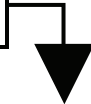
Base amount

7,881	00
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Minus: his or her net income from line 236 of
his or her return

Result: (if negative, enter "0")

-	
=	



(maximum \$7,164)

5816 + **4**

Amount for infirm dependants age 18 or
older (use the "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 \$5,915 or, if you were under 18 years of age, use the "Provincial Worksheet".)	5844	+			15

Disability amount transferred from a dependant (use the "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 [use and 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 [use and attach Schedule NL(S2)]	5864	+			20
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868				21
Enter \$1,910 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 the "Provincial Worksheet")

Add lines 23 and 24.

5872	+			24
5876	=			



Add lines 1 to 20, and line 25.

	+			25
5880	=			26

Newfoundland and Labrador non-refundable tax credit rate

	×	7.7%		27
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Multiply line 26 by line 27.

5884	=			28
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Donations and gifts:

Amount from line 345 of your federal Schedule 9

	×	7.7%	=			29
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continue on next page →

Amount from line 347 of your federal Schedule 9

<input type="text"/>	<input type="text"/>	× 14.3% =	<input type="text"/>	<input type="text"/>	+	<input type="text"/>	<input type="text"/>	30
Add lines 29 and 30.			5896	=	<input type="text"/>	<input type="text"/>		↓
						<input type="text"/>	<input type="text"/>	31
Add lines 28 and 31. Enter this amount on line 44.			Newfoundland and Labrador non-refundable tax credits	6150	=	<input type="text"/>	<input type="text"/>	32

Step 2 – Newfoundland and Labrador tax on taxable income

Enter your **taxable income** from line 260 of your return.

<input type="text"/>	<input type="text"/>	33
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▶ Complete the appropriate column depending on the amount on line 33. ▶

Line 33 is
\$35,008 or less

Line 33 is more
than **\$35,008**
but not more
than **\$70,015**

Enter the amount
from line 33.

Line 34 minus line 35
(cannot be negative)

Multiply line 36 by line 37.

Add **Newfoundland and
lines 38 Labrador tax on
and 39. taxable income**

-	0	00	

=			
×	7.7%		
=			

+	0	00	
=			

34

35

36

37

38

39

40

-	35,008	00	

=			
×	12.5%		
=			

+	2,696	00	
=			

▶ Complete the appropriate column depending on the amount on line 33. ▶

Line 33 is more than **\$70,015** but not more than **\$125,000**

Line 33 is more than **\$125,000** but not more than **\$175,000**

Enter the amount from line 33.

Line 34 minus line 35 (cannot be negative)

Multiply line 36 by line 37.

Add **Newfoundland and Labrador tax on lines 38 and 39. taxable income**

–	70,015	00	

=			
×	13.3%		
=			

+	7,071	00	
=			

34

35

36

37

38

39

40

–	125,000	00	

=			
×	13.8%		
=			

+	14,384	00	
=			

- ▶ Complete the appropriate column depending on the amount on line 33.

Line 33 is more than **\$175,00**



Enter the amount from line 33.

Line 34 minus line 35 (cannot be negative)

Multiply line 36 by line 37.

Add **Newfoundland and Labrador tax on** lines 38 and 39. **taxable income**

		34
-	175,000 00	35
=		36
×	14.3%	37
=		38
+	21,284 00	39
=		40

Step 3 – Newfoundland and Labrador tax

Enter your Newfoundland and Labrador tax on taxable income from line 40.

		41
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Enter your Newfoundland and Labrador tax on split income from Form T1206.

6151	+		● 42
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Add lines 41 and 42.

=		43
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Enter your Newfoundland and Labrador non-refundable tax credits from line 32.

		44
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NL dividend tax credit:

Credit calculated for line 6152 on the "Provincial Worksheet"

6152	+		● 45
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continue on next page →

NL overseas employment tax credit:

Amount from line 426
of your federal Schedule 1

		× 51.3% =		+			● 46
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NL minimum tax carryover:

Amount from line 427
of your federal Schedule 1

		× 51.3% =		+			● 47
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Add lines 44 to 47.

		=			↓
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Line 43 minus line 48 (if negative, enter "0")

		-			48
		=			49

NL additional tax for minimum tax purposes:

Amount from line 117 of Form T691

		× 51.3% =		+			50
--	--	-----------	--	---	--	--	----

Add lines 49 and 50.

		=			51
--	--	---	--	--	----

Enter the provincial foreign tax credit from Form T2036.

Line 51 minus line 52 (if negative, enter "0")

–		52
=		53

Political contribution tax credit

Newfoundland and Labrador political contributions made in 2015

6175 **54**

Credit calculated for line 55 on the "Provincial Worksheet" (maximum \$500)

Line 53 minus line 55 (if negative, enter "0")

–		55
=		56

Direct equity tax credit

Enter the credit amount from Form T1272.

Line 56 minus line 57 (if negative, enter "0")

–		57
=		58

NL resort property investment tax credit

Enter the credit amount from Form T1297.

Line 58 minus line 59 (if negative, enter "0")

–		59
=		60

NL venture capital tax credit

Enter the credit amount from
Certificate(s) NL VCTC.

6190			●61
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Unused Newfoundland and Labrador
venture capital tax credit from your
2014 notice of assessment or notice
of reassessment

+			62
=			

Line 61 plus line 62



-			63
=			64

Line 60 minus line 63 (if negative, enter "0")

Newfoundland and Labrador low-income tax reduction

If you had a spouse or common-law partner on December 31, 2015,
you both 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 64 on the previous page			65
Unused low-income tax reduction from your spouse or common-law partner	6186	–	66
Line 65 minus line 66 (if negative, enter "0")		=	67

(If you claimed an amount on line 68, enter "0" on line 84.)

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.		
	68	68
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)		
	69	69

**Column 1
You**

**Column 2
Your spouse or
common-law
partner**

Add lines 68 and 69.

=			70
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=			70
---	--	--	----

Total of the UCCB income
(line 117 of the return) and the
RDSP income (line 125 of the
return)

-			71
---	--	--	----

-			71
---	--	--	----

Line 70 minus line 71
(if negative, enter "0")

=			72
---	--	--	----

=			72
---	--	--	----

Add the amounts on line 72 in
column 1 and column 2, if applicable.
Enter the result on line 79
on page 16 [below].

**Adjusted
family income**

			73
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Enter the amount from line 67 on page 14 [above].

			74
--	--	--	----

Basic reduction	claim \$698	6187			75
Reduction for your spouse or common-law partner	claim \$388	6188	+		76
Reduction for an eligible dependant claimed on line 5816	claim \$388	6189	+		77
Add lines 75, 76, and 77.	(maximum \$1,086)		=		78

Adjusted family income

Enter the amount from line 73 on page 15 [above].

		79
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If you claimed an amount on line 76 or 77, enter **\$32,052**; otherwise, enter **\$18,955**.

-		80
---	--	----

Line 79 minus line 80 (if negative, enter "0")

=		81
---	--	----

Applicable rate

×	16%	82
---	-----	----

Multiply line 81 by line 82.

=		
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-		83
---	--	----

Line 78 minus line 83 (if negative, enter "0")	Newfoundland and Labrador low-income tax reduction	= <input style="width: 100px; height: 20px;" type="text"/>			
<hr/>					
		<input style="width: 100px; height: 20px;" type="text"/>		<input style="width: 100px; height: 20px;" type="text"/>	84
Line 74 minus line 84 (if negative, enter "0") Enter the result on line 428 of your return.	Newfoundland and Labrador tax	= <input style="width: 100px; height: 20px;" type="text"/>			85
<hr/>					
Unused low-income tax reduction that can be claimed by your spouse or common-law partner					
Amount from line 84				<input style="width: 100px; height: 20px;" type="text"/>	86
<hr/>					
Amount from line 65				<input style="width: 100px; height: 20px;" type="text"/>	87
<hr/>					
Line 86 minus line 87 (if negative, enter "0")	Unused amount	= <input style="width: 100px; height: 20px;" type="text"/>			88
<hr/>					

See the privacy notice on your return.