

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

Step 1 – Nova Scotia non-refundable tax credits

		For internal use only	5602		
Basic personal amount		claim \$8,231	5804		1
Age amount (if born in 1945 or earlier) (use provincial worksheet)	(maximum \$4,019)	5808	+		2
Spouse or common-law partner amount					
Base amount	7,688 00				
Minus: his or her net income from page 1 of your return	—				
Result: (if negative, enter "0")	=	(maximum \$6,989)	▶ 5812	+	3
Amount for an eligible dependant					
Base amount	7,688 00				
Minus: his or her net income from line 236 of his or her return	—				
Result: (if negative, enter "0")	=	(maximum \$6,989)	▶ 5816	+	4
Amount for infirm dependants age 18 or older (use provincial worksheet)		5820	+		5
Amount for young children (read line 5823 in the forms book)					
(Complete the chart on the last page) Number of months 6372 × \$100 =		5823	+		6
CPP and QPP contributions:					
	(amount from line 308 of your federal Schedule 1)	5824	+		•7
	(amount from line 310 of your federal Schedule 1)	5828	+		•8
Employment Insurance premiums:					
	(amount from line 312 of your federal Schedule 1)	5832	+		•9
	(amount from line 317 of your federal Schedule 1)	5829	+		•10
Pension income amount (maximum \$1,138) (read line 5836 in the forms book)		5836	+		11
Caregiver amount (use provincial worksheet)		5840	+		12
Disability amount (for self) (read line 5844 in the forms book)		5844	+		13
Disability amount transferred from a dependant (use provincial worksheet)		5848	+		14
Sport and recreational expenses for children (read line 5849 in the forms book)		5849	+		15
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852	+		16
Your tuition and education amounts [attach Schedule NS(S11)]		5856	+		17
Tuition and education amounts transferred from a child		5860	+		18
Amounts transferred from your spouse or common-law partner [attach Schedule NS(S2)]		5864	+		19
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868			20	
Enter \$1,637 or 3% of net income from line 236 of your return, whichever is less.	—			21	
Line 20 minus line 21 (if negative, enter "0")	=			22	
Allowable amount of medical expenses for other dependants calculated for line 5872 on the Provincial Worksheet	5872	+		23	
Add lines 22 and 23.	5876	=		▶	24
Add lines 1 through 19, and line 24.		5880	=		▶ 25
Non-refundable tax credit rate			×	8.79%	26
Multiply line 25 by line 26.		5884	=		27
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		×	8.79%	=	28
Amount from line 347 of your federal Schedule 9		×	21%	=	29
Add lines 28 and 29.		5896	=	▶	30
Add lines 27 and 30.					
Enter this amount on line 43.		Nova Scotia non-refundable tax credits 6150	=		31

Go to Step 2 on the next page. ➔

Step 2 – Nova Scotia tax on taxable income

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

32

Use the amount at line 32 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 32 in the applicable column.

	If line 32 is \$29,590 or less	If line 32 is more than \$29,590 but not more than \$59,180	If line 32 is more than \$59,180 but not more than \$93,000	If line 32 is more than \$93,000 but not more than \$150,000	If line 32 is more than \$150,000	
Line 33 minus line 34 (cannot be negative)	0 00	29,590 00	59,180 00	93,000 00	150,000 00	33
	=	=	=	=	=	34
	× 8.79%	× 14.95%	× 16.67%	× 17.5%	× 21%	35
Multiply line 35 by line 36.	=	=	=	=	=	36
	+ 0 00	+ 2,601 00	+ 7,025 00	+ 12,662 00	+ 22,637 00	37
Add lines 37 and 38. Go to Step 3.	=	=	=	=	=	38
						39

Step 3 – Nova Scotia tax

Enter your Nova Scotia tax on taxable income from line 39.

40

Enter your Nova Scotia tax on split income, if applicable, from Form T1206.

6151 +

41

Add lines 40 and 41.

= 42

Enter your Nova Scotia non-refundable tax credits from line 31.

43

Nova Scotia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 +

44

Nova Scotia overseas employment tax credit:

Amount from line 426 of federal Schedule 1

× 57.5% = 6153 +

45

Nova Scotia minimum tax carryover:

Amount from line 427 of federal Schedule 1

× 57.5% = 6154 +

46

Add lines 43 through 46.

= 47

Line 42 minus line 47 (if negative, enter "0")

= 48

Nova Scotia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 57.5% =

+ 49

Add lines 48 and 49.

= 50

Enter the provincial foreign tax credit from Form T2036.

= 51

Line 50 minus line 51

= 52

Nova Scotia low-income tax reduction

If you had a spouse or common-law partner on December 31, 2010, you have to agree on who will claim the tax reduction as **only one of you** can make this claim for your family.

Adjusted family income for the calculation of the Nova Scotia low-income tax reduction

Enter the net income amount from line 236 of the return.

Column 1
You

Column 2
Your spouse or
common-law
partner

Total of the Universal Child Care Benefit repayment (line 213 of the return) and the registered disability savings plan income repayment (included on line 232)

+ 53 54 + 54

Add lines 53 and 54.

= 55 = 55

Total of Universal Child Care Benefit income (included on line 117) and income from a registered disability savings plan (included on line 125)

- 56 - 56

Line 55 minus line 56 (if negative, enter "0")

= 57 = 57

Add the amounts from line 57 in column 1 and column 2, if applicable.

Enter the amount on line 65 on the next page.

Adjusted family income

= 58

Continue on the next page. ➔

Step 3 – Nova Scotia tax (continued)

Enter the amount from line 52 on the previous page.

59

Basic reduction	claim \$300	6195		60
Reduction for your spouse or common-law partner	claim \$300	6197	+	61
Reduction for an eligible dependant claimed on line 5816 (read line 62 in the forms book)	claim \$300	6199	+	62
Reduction for dependent children born in 1992 or later:				
Number of dependent children	6099	×	\$165 =	63
Add lines 60 through 63.			=	64

Adjusted family income

Enter the amount from line 58 on the previous page.

Base amount	—	15,000	00	66	
Line 65 minus line 66 (if negative, enter "0")	=			67	
Applicable rate	×	5%		68	
Multiply line 67 by line 68.	=		▶	—	69

Line 64 minus line 69

(if negative, enter "0")

Nova Scotia low-income tax reduction

Line 59 minus line 70 (if negative enter "0")

=		70
=		71

Political contribution tax credit

Nova Scotia political contributions made in 2010

Line 71 minus line 72 (if negative, enter "0")

6210 × 75% = (max. \$750)

–		72
=		73

Labour-sponsored venture capital tax credit

Cost of shares from Form NSLSV

Line 73 minus line 74 (if negative, enter "0")

× 20% = (max. \$2,000)

6238	–		74
=			75

Post-secondary graduate tax credit

Unused post-secondary graduate tax credit from your 2009 notice of assessment or notice of reassessment

Line 75 minus line 76 (if negative, enter "0")

–		76
=		77

Graduate retention rebate

Claim this rebate if you graduated from a university or college program in 2010.

If you graduated from an institution **outside** Nova Scotia, check this box.

Enter \$2,500 for a university program or enter \$1,250 for a college program. (read line 78 in the forms book)

Line 77 minus line 78 (if negative, enter "0")

Prior year graduate retention rebate amount from your 2009 notice of assessment or notice of reassessment

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

6378				
6379	–			78
=				79
–				80
=				81

Equity tax credit

Enter the equity tax credit calculated on Form T1285.

Line 81 minus line 82 (if negative, enter "0")

Enter the result on **line 428** of your return.

Nova Scotia tax

–		82
=		83

Nova Scotia volunteer firefighters and ground search and rescue tax credit

Volunteer firefighters and ground search and rescue tax credit (read line 84 in the forms book)

Enter this amount on **line 479** of your return.

claim \$500

6228			84
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Details of amount for young children (If you need more space, attach a separate piece of paper.)

Child's name	Relationship to you	Child's date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
Total number of eligible months for all children		Enter this amount beside box 6372 on the first page.			=