

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

## Step 1 – Newfoundland and Labrador non-refundable tax credits

		For internal use only	<b>5600</b>		
Basic personal amount		claim \$7,989	<b>5804</b>		<b>1</b>
Age amount (if born in 1946 or earlier) (use provincial worksheet)	(maximum \$5,100)	<b>5808</b>	+		<b>2</b>
Spouse or common-law partner amount					
Base amount	7,181 00				
<b>Minus:</b> his or her net income from page 1 of your return	—				
<b>Result:</b> (if negative, enter "0")	=	(maximum \$6,528)	<b>5812</b>	+	<b>3</b>
Amount for an eligible dependant					
Base amount	7,181 00				
<b>Minus:</b> his or her net income from line 236 of his or her return	—				
<b>Result:</b> (if negative, enter "0")	=	(maximum \$6,528)	<b>5816</b>	+	<b>4</b>
Amount for infirm dependants age 18 or older (use provincial worksheet)			<b>5820</b>	+	<b>5</b>
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			<b>5824</b>	+	<b>•6</b>
(amount from line 310 of your federal Schedule 1)			<b>5828</b>	+	<b>•7</b>
Employment Insurance premiums:					
(amount from line 312 of your federal Schedule 1)			<b>5832</b>	+	<b>•8</b>
(amount from line 317 of your federal Schedule 1)			<b>5829</b>	+	<b>•9</b>
Volunteer firefighters' amount					
(amount from line 362 of your federal Schedule 1)	(maximum \$3,000)		<b>5830</b>	+	<b>10</b>
Child care amount (amount from line 214 of your return)			<b>5831</b>	+	<b>11</b>
Adoption expenses			<b>5833</b>	+	<b>12</b>
Pension income amount	(maximum \$1,000)		<b>5836</b>	+	<b>13</b>
Caregiver amount (use provincial worksheet)			<b>5840</b>	+	<b>14</b>
Disability amount (for self)			<b>5844</b>	+	<b>15</b>
Disability amount transferred from a dependant (use provincial worksheet)			<b>5848</b>	+	<b>16</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b>	+	<b>17</b>
Your tuition and education amounts [attach Schedule NL(S11)]			<b>5856</b>	+	<b>18</b>
Tuition and education amounts transferred from a child			<b>5860</b>	+	<b>19</b>
Amounts transferred from your spouse or common-law partner [attach Schedule NL(S2)]			<b>5864</b>	+	<b>20</b>
Medical expenses:					
Amount from line 330 of your federal Schedule 1	<b>5868</b>			<b>21</b>	
Enter \$1,740 or 3% of line 236 of your return, whichever is less.	—			<b>22</b>	
Line 21 minus line 22 (if negative, enter "0")	=			<b>23</b>	
Allowable amount of medical expenses for other dependants (use provincial worksheet)	<b>5872</b>	+		<b>24</b>	
Add lines 23 and 24.	<b>5876</b>	=		<b>25</b>	
Add lines 1 through 20, and line 25.			<b>5880</b>	=	<b>26</b>
Newfoundland and Labrador non-refundable tax credit rate			×	<b>7.7%</b>	<b>27</b>
Multiply line 26 by line 27.			<b>5884</b>	=	<b>28</b>
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		×	<b>7.7%</b>	=	<b>29</b>
Amount from line 347 of your federal Schedule 9		×	<b>13.3%</b>	=	<b>30</b>
Add lines 29 and 30.			<b>5896</b>	=	<b>31</b>
Add lines 28 and 31.				+	
Enter this amount on line 44.			<b>Newfoundland and Labrador non-refundable tax credits 6150</b>	=	<b>32</b>

Go to Step 2 on the next page. ➔

## Step 2 – Newfoundland and Labrador tax on taxable income

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

33

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

Line 33 is  
\$31,904 or less

Line 33 is more than  
\$31,904 but not  
more than \$63,807

Line 33 is more  
than \$63,807

Enter the amount from line 33.

	34		34		34
–	0 00	35	–	31,904 00	35
			–	63,807 00	35

Line 34 minus line 35 (cannot be negative)

=		36	=		36
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Multiply line 36 by line 37.

×	7.7%	37	×	12.5%	37
			×	13.3%	37

Add lines 38 and 39.

**Newfoundland and Labrador  
tax on taxable income**

+	0 00	39	+	2,457 00	39
			+	6,444 00	39
=		40	=		40

Go to Step 3.

Go to Step 3.

Go to Step 3.

## Step 3 – Newfoundland and Labrador tax

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

41

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

6151 + 42

Add lines 41 and 42.

= 43

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

44

NL dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + 45

NL overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

× 51.3% = 6153 + 46

NL minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 51.3% = 6154 + 47

Add lines 44 to 47.

= 48

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

= 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.

– 52

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

= 53

### Political contribution tax credit

Newfoundland and Labrador political contributions made in 2011

6175 54

Credit calculated for line 55 on the *Provincial Worksheet*

(maximum \$500)

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

– 55

= 56

### Labour-sponsored venture capital tax credit

Enter the credit amount from Certificate(s) NL LSVC-1.

6176 – 57

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

= 58

### Direct equity tax credit

Enter the credit amount from Form T1272.

– 59

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

= 60

### NL resort property investment tax credit

Enter the credit amount from Form T1297.

– 61

Line 60 minus line 61 (if negative, enter "0")

= 62

### Step 3 – Newfoundland and Labrador tax (continued)

#### Newfoundland and Labrador low-income tax reduction

If you had a spouse or common-law partner on December 31, 2011, you 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 62 on the previous page.		<b>63</b>
Unused low-income tax reduction from your spouse or common-law partner, if applicable	<b>6186</b> —	<b>•64</b>
Line 63 minus line 64 (if negative, enter "0")	=	<b>65</b>

(If you claimed an amount on line 64, enter "0" on line 82.)

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.		
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)	+	+
Add lines 66 and 67.	=	=
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	—	—
Line 68 minus line 69 (if negative, enter "0")	=	=
Add the amounts on line 70 in column 1 and column 2, if applicable.		
Enter the result on line 77 below.		
<b>Adjusted family income</b>		

Enter the amount from line 65 above.		<b>72</b>
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Basic reduction	claim \$572	<b>6187</b>		<b>73</b>
Reduction for your spouse or common-law partner	claim \$288	<b>6188</b>	+	<b>74</b>
Reduction for an eligible dependant claimed on line 5816	claim \$288	<b>6189</b>	+	<b>75</b>
Add lines 73, 74, and 75.	(maximum \$860)		=	<b>76</b>

#### Adjusted family income

Enter the amount from line 71 above.		<b>77</b>
If you claimed an amount on lines 74 or 75, enter <b>\$27,348</b> ; otherwise, enter <b>\$16,343</b> .	—	<b>78</b>
Line 77 minus line 78 (if negative, enter "0")	=	<b>79</b>
Applicable rate	× 16%	<b>80</b>
Multiply line 79 by line 80.	=	<b>81</b>
Line 76 minus line 81 (if negative, enter "0")		<b>82</b>
<b>Newfoundland and Labrador low-income tax reduction</b>		<b>83</b>
Line 72 minus line 82 (if negative, enter "0")		<b>84</b>
Enter the result on line 428 of your return.		<b>85</b>
<b>Newfoundland and Labrador tax</b>		<b>86</b>

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

Amount from line 82		<b>84</b>
Amount from line 63	—	<b>85</b>
Line 84 minus line 85 (if negative, enter "0")	=	<b>86</b>