

Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule NS(S2)
2019
Protected B when completed

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's amounts shown below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form NS428.

If your spouse or common-law partner is not filing a return, use the amounts that they would enter on their Form NS428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of Nova Scotia at the end of the year, special rules may apply. For more information, call the Canada Revenue Agency at 1-800-959-8281.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2019):

Enter the amount from line 58080 of their Form NS428.

59020
1

Pension income amount:

Enter the amount from line 58360 of their Form NS428.

(maximum \$1,173) **59050** +

2

Disability amount:

Enter the amount from line 58440 of their Form NS428.

59070 +

3

Tuition and education amounts:

Enter the provincial amount designated to you on their Form T2202, TL11A, or TL11C.

59090 +

4

Add lines 1 to 4.

=

5

Spouse's or common-law partner's taxable income:

Enter the amount from line 26000 of their return if it is **\$29,590 or less**.

If the amount is **more than \$29,590**, enter the result of the following calculation: amount from line 40 of their Form NS428 divided by 8.79%.

6

Enter the total of lines 58040, 58240, 58280, 58300, and 58305 of their Form NS428 **plus** line 13 of their Schedule NS(S11).

—

7

Spouse's or common-law partner's adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

59120 =

▶

—

8

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 58640 of your Form NS428.

Provincial amounts transferred from your spouse or common-law partner

=

9

See the privacy notice on your return.