

For more information about this form, go to [canada.ca/ns-tax-info](https://canada.ca/ns-tax-info).

**Part A – Nova Scotia tax on taxable income**

Enter your **taxable income** from line 26000 of your return.

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$29,590 or less	Line 1 is more than \$29,590 but not more than \$59,180	Line 1 is more than \$59,180 but not more than \$93,000	Line 1 is more than \$93,000 but not more than \$150,000	Line 1 is more than \$150,000	
Amount from line 1						<b>1</b>
Line 2 minus line 3 ( <b>cannot</b> be negative)	–	–	–	–	–	<b>2</b>
	=	=	=	=	=	<b>3</b>
Line 4 multiplied by the percentage from line 5	×	×	×	×	×	<b>4</b>
	=	=	=	=	=	<b>5</b>
Line 6 plus line 7	+	+	+	+	+	<b>6</b>
<b>Nova Scotia tax on taxable income</b>	=	=	=	=	=	<b>7</b>
						<b>8</b>

Enter the amount from line 8 on line 49 and continue at line 9.

**Part B – Nova Scotia non-refundable tax credits**

	Internal use	<b>56020</b>		
Basic personal amount (use Worksheet NS428)	(maximum \$11,481)	<b>58040</b>		<b>9</b>
Age amount (if you were born in 1959 or earlier) (use Worksheet NS428)	(maximum \$5,606)	<b>58080</b>	+	<b>10</b>
Spouse or common-law partner amount (use Worksheet NS428)	(maximum \$11,481)	<b>58120</b>	+	<b>11</b>
Amount for an eligible dependant (use Worksheet NS428)	(maximum \$11,481)	<b>58160</b>	+	<b>12</b>
Amount for infirm dependants age 18 or older (use Worksheet NS428)		<b>58200</b>	+	<b>13</b>
Amount for young children (complete the chart on the last page of this form)	Number of months <b>58229</b> × \$100 = <b>58230</b>		+	<b>14</b>
Add lines 9 to 14.			=	<b>15</b>
CPP or QPP contributions:				
Amount from line 30800 of your return	<b>58240</b>		•16	
Amount from line 31000 of your return	<b>58280</b>	+	•17	
Employment insurance premiums:				
Amount from line 31200 of your return	<b>58300</b>	+	•18	
Amount from line 31217 of your return	<b>58305</b>	+	•19	
Add lines 16 to 19.			▶	<b>20</b>
Line 15 plus line 20			=	<b>21</b>
Pension income amount	(maximum \$1,173)	<b>58360</b>	+	<b>22</b>
Caregiver amount (use Worksheet NS428)		<b>58400</b>	+	<b>23</b>
Add lines 21 to 23.			=	<b>24</b>
Disability amount for self (claim <b>\$7,341</b> or, if you were under 18 years of age, use Worksheet NS428)		<b>58440</b>	+	<b>25</b>
Disability amount transferred from a dependant (use Worksheet NS428)		<b>58480</b>	+	<b>26</b>
Add lines 24 to 26.			=	<b>27</b>

**Part B – Nova Scotia non-refundable tax credits (continued)**

Amount from line 27 of the previous page						28
Interest paid on your student loans (amount from line 31900 of your return)	58520	+				29
Your tuition and education amounts ( <b>attach</b> Schedule NS(S11))	58560	+				30
Tuition and education amounts transferred from a child or grandchild	58600	+				31
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule NS(S2))	58640	+				32
Add lines 28 to 32.		=				33
<b>Medical expenses:</b>						
Amount from line 33099 of your return	58689					34
Amount from line 23600 of your return						35
Applicable rate	x					36
Line 35 multiplied by the percentage from line 36	=					37
Enter <b>whichever is less:</b> \$1,637 <b>or</b> the amount on line 37.		–				38
Line 34 minus line 38 (if negative, enter "0")		=				39
Allowable amount of medical expenses for other dependants (use Worksheet NS428)	58729	+				40
Line 39 plus line 40	58769	=			▶ +	41
Line 33 plus line 41					58800 =	42
Nova Scotia non-refundable tax credit rate		x				43
Line 42 multiplied by the percentage from line 43					58840 =	44
<b>Donations and gifts:</b>						
Amount from line 13 of your federal Schedule 9		x 8.79% =				45
Amount from line 14 of your federal Schedule 9		x 21% =	+			46
Line 45 plus line 46	58969	=			▶ +	47
Line 44 plus line 47						
Enter this amount on line 52.						
<b>Nova Scotia non-refundable tax credits</b>	61500	=				48

**Part C – Nova Scotia tax**

Nova Scotia tax on taxable income from line 8						49
Nova Scotia tax on split income (complete Form T1206)	61510	+				•50
Line 49 plus line 50					=	51
Nova Scotia non-refundable tax credits from line 48						52
Nova Scotia dividend tax credit (use Worksheet NS428)	61520	+				•53
Nova Scotia minimum tax carryover:						
Amount from line 40427 of your return		x 57.5% =	61540	+		•54
Add lines 52 to 54.					=	▶ –
Line 51 minus line 55 (if negative, enter "0")					=	56
Nova Scotia additional tax for minimum tax purposes:						
Amount from line 14 of Part 7 of Form T691		x 57.5% =		+		57
Line 56 plus line 57					=	58
Provincial foreign tax credit (complete Form T2036)					–	59
Line 58 minus line 59 (if negative, enter "0")					=	60

**Part C – Nova Scotia tax (continued)****Nova Scotia low-income tax reduction**

If you had a spouse or common-law partner on December 31, 2024, you and your spouse or common-law partner need to decide who will claim the tax reduction for your family.

<b>Adjusted family income calculation for the Nova Scotia low-income tax reduction</b>		<b>Column 1</b> You	<b>Column 2</b> Your spouse or common-law partner
Net income from line 23600 of the return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")			<b>61</b>
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)		+	<b>62</b>
Line 61 plus line 62		=	<b>63</b>
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)		–	<b>64</b>
Line 63 minus line 64 (if negative, enter "0")		=	<b>65</b>
Add the amounts from line 65 of columns 1 and 2. Enter this amount on line 74.	<b>Adjusted family income</b>		<b>66</b>
Amount from line 60 of the previous page			<b>67</b>
Basic reduction	Claim \$300 <b>61950</b>		<b>68</b>
Reduction for spouse or common-law partner	Claim \$300 <b>61970</b> +		<b>69</b>
Reduction for an eligible dependant claimed on line 58160	Claim \$300 <b>61990</b> +		<b>70</b>
Add lines 68 to 70. (maximum \$600)		=	<b>71</b>
Reduction for dependent children born in 2006 or later:			
Number of dependent children (do <b>not</b> include a child claimed on line 70)	<b>60999</b> × \$165 =	+	<b>72</b>
Line 71 plus line 72		=	<b>73</b>
Adjusted family income:			
Amount from line 66 above			<b>74</b>
Base amount	–		<b>75</b>
Line 74 minus line 75 (if negative, enter "0")	=		<b>76</b>
Applicable rate	×		<b>77</b>
Line 76 multiplied by the percentage from line 77	=	▶ –	<b>78</b>
Line 73 minus line 78 (if negative, enter "0")	<b>Nova Scotia low-income tax reduction</b>	=	▶ – <b>79</b>
Line 67 minus line 79 (if negative enter "0")		=	<b>80</b>
Nova Scotia political contribution tax credit:			
Total political contributions made in 2024	<b>62100</b> × 75% = (maximum \$750)	–	<b>81</b>
Line 80 minus line 81 (if negative, enter "0")		=	<b>82</b>
Food bank tax credit for farmers:			
Enter the amount of qualifying donations that have also been claimed as charitable donations.	<b>62150</b> × 25% =	–	<b>83</b>
Line 82 minus line 83 (if negative, enter "0")		=	<b>84</b>

**Part C – Nova Scotia tax (continued)**

Amount from line 84 of the previous page					85
Labour-sponsored venture capital tax credit:					
Cost of shares from Form NSLSV	x 20% = (maximum \$2,000)	62180	—		86
Line 85 minus line 86 (if negative, enter "0")			=		87
Equity tax credit (complete Form T1285)			—		88
Line 87 minus line 88 (if negative, enter "0")			=		89
Innovation equity tax credit (complete Form T225)			—		90
Line 89 minus line 90 (if negative, enter "0")			=		91
Venture capital tax credit (complete Form T224)			—		92
Line 91 minus line 92 (if negative, enter "0")			=		93
Age tax credit (if you were born in 1959 or earlier and your taxable income is <b>less than \$24,000</b> )			—	Claim \$1,000	94
Line 93 minus line 94 (if negative, enter "0")			=		95
Enter this amount on <b>line 42800</b> of your return.				Nova Scotia tax	95

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

Child's name	Relationship to you	Date of birth (Year Month Day)	Number of eligible months
			+
			+
Total number of eligible months for all children			=

Enter the total number of months on **line 58229** of page 1.

See the privacy notice on your return.