

You can claim the refundable tax credit in Part D even if you do not have to pay any tax. If it is more than the taxes you have to pay, you may get a refund for the difference.

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

## Part A – Prince Edward Island tax on taxable income

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

**1**

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

	Line 1 is \$32,656 or less	Line 1 is more than \$32,656 but not more than \$64,313	Line 1 is more than \$64,313 but not more than \$105,000	Line 1 is more than \$105,000 but not more than \$140,000	Line 1 is more than \$140,000	
Amount from line 1						<b>2</b>
Line 2 minus line 3 <b>(cannot be negative)</b>	–	–	–	–	–	<b>3</b>
=	=	=	=	=	=	<b>4</b>
Line 4 multiplied by the percentage from line 5	×	×	×	×	×	<b>5</b>
=	=	=	=	=	=	<b>6</b>
Line 6 plus line 7	+	+	+	+	+	<b>7</b>
<b>Prince Edward Island tax on taxable income</b>						<b>8</b>
=	=	=	=	=	=	

Enter the amount from line 8 on line 55 and continue at line 9.

## Part B – Prince Edward Island non-refundable tax credits

Internal use **56010**

Basic personal amount

**Claim \$13,500** **58040**

**9**

Age amount (if you were born in 1959 or earlier) (use Worksheet PE428)

**(maximum \$5,595)** **58080** +

**10**

Spouse or common-law partner amount:

Base amount

**11**

Your spouse's or common-law partner's  
net income from line 23600 of their return

–

**12**

Line 11 minus line 12 (if negative, enter "0")

**(maximum \$11,466)** **58120** =

► +

**13**

Amount for an eligible dependant:

Base amount

**14**

Your eligible dependant's net income from line 23600 of their return

–

**15**

Line 14 minus line 15 (if negative, enter "0")

**(maximum \$11,466)** **58160** =

► +

**16**

Amount for infirm dependants age 18 or older (use Worksheet PE428)

**17**

**58200** +

Amount for young children

(complete the chart at the end of page 2)

Number of months **58229** × \$100 =

**58230** +

**18**

Add lines 9, 10, 13, and 16 to 18.

**19**

=

CPP or QPP contributions:

Amount from line 30800 of your return

**58240**

•20

Amount from line 31000 of your return

**58280** +

•21

Employment insurance premiums:

Amount from line 31200 of your return

**58300** +

•22

Amount from line 31217 of your return

**58305** +

•23

Add lines 20 to 23.

=

► +

**24**

Line 19 plus line 24

=

**25**

**Part B – Prince Edward Island non-refundable tax credits (continued)**

Amount from line 25 of the previous page				26
Pension income amount	(maximum \$1,000)	<b>58360</b>	+	27
Children's wellness tax credit		<b>58365</b>	+	28
Caregiver amount (use Worksheet PE428)		<b>58400</b>	+	29
Add lines 26 to 29.		=		30
Disability amount for self (claim <b>\$6,890</b> or, if you were under 18 years of age, use Worksheet PE428)		<b>58440</b>	+	31
Disability amount transferred from a dependant (use Worksheet PE428)		<b>58480</b>	+	32
Teacher school supply amount	(maximum \$500)	<b>58500</b>	+	33
Add lines 30 to 33.		=		34
Interest paid on your student loans (amount from line 31900 of your return)		<b>58520</b>	+	35
Your tuition and education amounts ( <b>attach</b> Schedule PE(S11))		<b>58560</b>	+	36
Tuition and education amounts transferred from a child or grandchild		<b>58600</b>	+	37
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule PE(S2))		<b>58640</b>	+	38
Add lines 34 to 38.		=		39
<b>Medical expenses:</b>				
Amount from line 33099 of your return		<b>58689</b>		40
Amount from line 23600 of your return		<b>41</b>		
Applicable rate	x	<b>42</b>		
Line 41 multiplied by the percentage from line 42	=	<b>43</b>		
Enter <b>whichever is less:</b> \$1,678 or the amount on line 43.		=	44	
Line 40 minus line 44 (if negative, enter "0")		=	<b>45</b>	
Allowable amount of medical expenses for other dependants (use Worksheet PE428)		<b>58729</b>	+	46
Line 45 plus line 46		<b>58769</b>	=	► +
Line 39 plus line 47		<b>58800</b>	=	48
Prince Edward Island non-refundable tax credit rate			x	49
Line 48 multiplied by the percentage from line 49		<b>58840</b>	=	50
<b>Donations and gifts:</b>				
Amount from line 13 of your federal Schedule 9	x 9.65% =			51
Amount from line 14 of your federal Schedule 9	x 18.75% =			52
Line 51 plus line 52		<b>58969</b>	=	► +
Line 50 plus line 53				53
Enter this amount on line 58.	Prince Edward Island non-refundable tax credits	<b>61500</b>	=	54

**Details of amount for young children** (if you need more space, attach additional pages)

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

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

**Part C – Prince Edward Island tax**

Prince Edward Island tax on taxable income from line 8			55
Prince Edward Island tax on split income (complete Form T1206)	61510	+	•56
Line 55 plus line 56	=		57
Prince Edward Island non-refundable tax credits from line 54			58
Line 57 minus line 58 (if negative, enter "0")	=		59
Prince Edward Island dividend tax credit (use Worksheet PE428)	61520		•60
Prince Edward Island minimum tax carryover:			
Amount from line 40427 of your return	x 57.5%	= 61540	+
Line 60 plus line 61	=	►	62
Line 59 minus line 62 (if negative, enter "0")	=		63
Prince Edward Island additional tax for minimum tax purposes:			
Amount from Line 14 of Part 7 of Form T691	x 57.5%	=	64
Line 63 plus line 64	=		65

**Prince Edward Island 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 this tax reduction for your family. Any unused amount from line 101 can be claimed by the other spouse or common-law partner on line 66 of their Form PE428.

Unused low-income tax reduction from your spouse or common-law partner:

Amount from line 101 of your spouse's or common-law partner's Form PE428, if any

63360 – •66

Line 65 minus line 66 (if negative, enter "0")

Enter this amount on line 74.

= 67

If you are claiming an amount on line 66, enter "0" on line 87 and continue on line 88.

If not, continue on line 68.

**Adjusted family income calculation for the  
Prince Edward Island low-income tax reduction**

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")

**Column 1**  
You

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

68

Universal child care benefit (UCCB) repayment:

+ |

69

Amount from line 21300 of the return

+ |

70

Line 68 plus line 69

= |

71

UCCB income:

– |

72

Amount from line 11700 of the return

= |

73

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

**Adjusted family income**

Add the amounts from line 72 of columns 1 and 2.

Enter this amount on line 82 of the next page.

**Part C – Prince Edward Island tax (continued)**

Amount from line 67 of the previous page

74

Basic reduction	Claim \$350	63370	75
Age reduction for self (if you were born in 1959 or earlier)	Claim \$250	63380	+ 76
Reduction for spouse or common-law partner (if you had a spouse or common-law partner on December 31, 2024)	Claim \$350	63390	+ 77
Age reduction for spouse or common-law partner (if they were born in 1959 or earlier)	Claim \$250	63400	+ 78
Reduction for an eligible dependant claimed on line 58160	Claim \$350	63410	+ 79

Reduction for dependent children born in 2006 or later:

Number of dependent children (do not include a child claimed on line 63410)	60999	x \$300	=	+ 80
			=	81

Add lines 75 to 80.

Adjusted family income:

Amount from line 73 of the previous page

82

Base amount

— 83

Line 82 minus line 83 (if negative, enter "0")

= 84

Applicable rate

x 85

Line 84 multiplied by the percentage from line 85

= ► — 86

Line 81 minus line 86  
(if negative, enter "0")**Prince Edward Island low-income  
tax reduction**

= ► — 87

Line 74 minus line 87 (if negative, enter "0")

= 88

Provincial foreign tax credit (complete Form T2036)

— 89

Line 88 minus line 89 (if negative, enter "0")

= 90

Prince Edward Island political contributions made in 2024

63420

91

Prince Edward Island political contribution tax credit (use Worksheet PE428) (maximum \$500)

(maximum \$500)

92

Line 90 minus line 92 (if negative, enter "0")

= 93

Equity tax credit:

Equity tax credit from Certificate PE-ETC

63500

94

Unused Prince Edward Island equity tax credit from your most recent notice of assessment or reassessment

+ 95

Line 94 plus line 95

(maximum \$7,000)

= ► — 96

Line 93 minus line 96 (if negative, enter "0")

**Prince Edward Island tax**

= 97

**Part D – Prince Edward Island tax credits**

Prince Edward Island volunteer firefighter and volunteer search and rescue personnel tax credit

Enter this amount on line 47900 of your return.

Claim \$1,000 63510

98

**Unused low-income tax reduction that your spouse or common-law partner can claim**

Amount from line 87 above

99

Amount from line 65 of the previous page

100

Line 99 minus line 100 (if negative, enter "0")

**Unused amount**

101

See the privacy notice on your return.