



# Prince Edward Island Tax and Credits

**PE428**  
T1 General – 2016

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

## Step 1 – Prince Edward Island non-refundable tax credits

	For internal use only	<b>5601</b>		
Basic personal amount	claim \$8,000	<b>5804</b>		<b>1</b>
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i> )	(maximum \$3,764)	<b>5808</b> +		<b>2</b>
Spouse or common-law partner amount				
Base amount	7,474.00			
<b>Minus:</b> his or her net income from page 1 of your return	-			
<b>Result:</b> (if negative, enter "0")	=	(maximum \$6,795) ▶ <b>5812</b> +		<b>3</b>
Amount for an eligible dependant				
Base amount	7,474.00			
<b>Minus:</b> his or her net income from line 236 of his or her return	-			
<b>Result:</b> (if negative, enter "0")	=	(maximum \$6,795) ▶ <b>5816</b> +		<b>4</b>
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i> )		<b>5820</b> +		<b>5</b>
Amount for young children (Complete the chart on the last page)	Number of months <b>6372</b> × \$100 =	<b>5823</b> +		<b>6</b>
CPP or QPP contributions:				
(amount from line 308 of your federal Schedule 1)		<b>5824</b> +		<b>•7</b>
(amount from line 310 of your federal Schedule 1)		<b>5828</b> +		<b>•8</b>
Employment insurance premiums:				
(amount from line 312 of your federal Schedule 1)		<b>5832</b> +		<b>•9</b>
(amount from line 317 of your federal Schedule 1)		<b>5829</b> +		<b>•10</b>
Pension income amount	(maximum \$1,000)	<b>5836</b> +		<b>11</b>
Caregiver amount (use the <i>Provincial Worksheet</i> )		<b>5840</b> +		<b>12</b>
Disability amount (for self) (Claim <b>\$6,890</b> or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)		<b>5844</b> +		<b>13</b>
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i> )		<b>5848</b> +		<b>14</b>
Teacher school supply amount	(maximum \$500)	<b>5850</b> +		<b>15</b>
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		<b>5852</b> +		<b>16</b>
Your tuition and education amounts [use and <b>attach</b> Schedule PE(S11)]		<b>5856</b> +		<b>17</b>
Tuition and education amounts transferred from a child		<b>5860</b> +		<b>18</b>
Amounts transferred from your spouse or common-law partner [use and <b>attach</b> Schedule PE(S2)]		<b>5864</b> +		<b>19</b>
Medical expenses:				
Amount from line 330 of your federal Schedule 1	<b>5868</b>		<b>20</b>	
Enter \$1,678 or 3% of line 236 of your return, whichever is <b>less</b> .	-		<b>21</b>	
Line 20 minus line 21 (if negative, enter "0")	=		<b>22</b>	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i> )	<b>5872</b> +		<b>23</b>	
Add lines 22 and 23.	<b>5876</b> =		▶ +	<b>24</b>
Add lines 1 to 19, and line 24.		<b>5880</b> =		<b>25</b>
Prince Edward Island non-refundable tax credit rate		×	<b>9.8%</b>	<b>26</b>
Multiply line 25 by line 26.		<b>5884</b> =		<b>27</b>
Donations and gifts:				
Amount from line 16 of your federal Schedule 9	×	9.8% =	<b>28</b>	
Amount from line 17 of your federal Schedule 9	×	16.7% =	<b>29</b>	
Add lines 28 and 29.	<b>5896</b> =		▶ +	<b>30</b>
Add lines 27 and 30.				
Enter this amount on line 43.	<b>Prince Edward Island non-refundable tax credits</b>	<b>6150</b> =		<b>31</b>

Continue on the next page.

## Step 2 – Prince Edward Island tax on taxable income

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

32

Complete the appropriate column depending on the amount on line 32.

Line 32 is  
\$31,984 or less

Line 32 is more than  
\$31,984 but not  
more than \$63,969

Line 32 is more  
than \$63,969

Enter the amount from line 32.

— 0.00

— 31,984.00

— 63,969.00

33

Line 33 minus line 34 (cannot be negative)

=

=

=

34

× 9.8%

× 13.8%

× 16.7%

35

Multiply line 35 by line 36.

=

=

=

36

+ 0.00

+ 3,134.00

+ 7,548.00

37

Add lines 37 and 38.

=

=

=

38

**Prince Edward Island  
tax on taxable income**

## Step 3 – Prince Edward Island tax

Enter your Prince Edward Island tax on taxable income from line 39.

40

Enter your Prince Edward Island tax on split income from Form T1206.

6151 +

41

Add lines 40 and 41.

=

42

Enter your Prince Edward Island non-refundable tax credits from line 31.

43

Prince Edward Island dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 +

44

Prince Edward Island minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 57.5% = 6154 +

45

Add lines 43 to 45.

=

—

46

Line 42 minus line 46 (if negative, enter "0")

=

47

Prince Edward Island additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 57.5% =

+

48

Add lines 47 and 48.

=

49

P.E.I. surtax: (Amount from line 49

minus \$12,500) × 10% (if negative, enter "0") =

+

50

Add lines 49 and 50.

=

51

## Prince Edward Island low-income tax reduction

If you had a spouse or common-law partner on December 31, 2016, 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.

Unused low-income tax reduction from your spouse or common-law partner, if applicable

6342 −

52

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

=

53

(If you claimed an amount on line 52, enter "0" on line 73.)

### Adjusted family income for the calculation of the Prince Edward Island 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.

— 54

— 54

Universal child care benefit (UCCB) repayment:

Enter the amount from line 213 of the return.

+ 55

+ 55

Add lines 54 and 55.

= 56

= 56

UCCB income:

Enter the amount from line 117 of the return.

− 57

− 57

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

= 58

= 58

Add the amounts on line 58 in column 1 and column 2, if applicable.

Enter the result on line 68 on the next page.

**Adjusted family income**

— 59

Continue on the next page.

**Step 3 – Prince Edward Island tax (continued)**

Enter the amount from line 53 on the previous page.

60

Basic reduction	claim \$350	6339			61
Age reduction for self	claim \$250	6336	+		62
Reduction for your spouse or common-law partner	claim \$350	6340	+		63
Age reduction for your spouse or common-law partner	claim \$250	6337	+		64
Reduction for an eligible dependant claimed on line 5816	claim \$350	6341	+		65
Reduction for dependent children born in 1998 or later					
Number of dependent children (do not include a child claimed on line 65)	6099	×	\$300 =	+	66
Add lines 61 to 66.				=	67

**Adjusted family income**

Enter the amount from line 59 on the previous page.

Base amount	–	17,000.00		68
Line 68 minus line 69 (if negative, enter "0")	=			69
Applicable rate	×	5%		70
Multiply line 70 by line 71.	=		▶	71
Line 67 minus line 72 (if negative, enter "0")				72
<b>Prince Edward Island low-income tax reduction</b>	=		▶	–
Line 60 minus line 73 (if negative, enter "0")				73
				74
Enter the provincial foreign tax credit from Form T2036.				75
Line 74 minus line 75 (if negative, enter "0")				76

**Political contribution tax credit**

Prince Edward Island political contributions made in 2016

	6338			77
Credit calculated for line 78 on the <i>Provincial Worksheet</i>		(maximum \$500)	–	78
Line 76 minus line 78 (if negative, enter "0")			=	79

**Equity tax credit**

Enter the equity tax credit from Certificate PE-ETC.

Unused Prince Edward Island equity tax credit from your 2015 notice of assessment or notice of reassessment			+		80
Line 80 plus line 81 (maximum \$7,000)			=		81
Line 79 minus line 82 (if negative, enter "0")			▶	–	82
Enter the result on <b>line 428</b> of your return.					83

**Prince Edward Island tax****Prince Edward Island volunteer firefighter tax credit**

Volunteer firefighter tax credit

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

claim \$500 6351

84

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

Amount from line 73				85
Amount from line 51	–			86
Line 85 minus line 86 (if negative, enter "0")			=	87

**Unused amount****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.			=

See the privacy notice on your return.