



Prince Edward Island Tax and Credits

Form PE428
2018

Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.
Claim only the credits that apply to you.

Part A – Prince Edward Island non-refundable tax credits

		For internal use only	5601			
Basic personal amount		claim \$9,160	5804			1
Age amount (if born in 1953 or earlier) (use Worksheet PE428)		(maximum \$3,764)	5808	+		2
Spouse or common-law partner amount						
Base amount	8,558	00				
Minus: their net income from page 1 of your return	—					
Result: (if negative, enter "0")	=		(maximum \$7,780)	► 5812	+	3
Amount for an eligible dependant						
Base amount	8,558	00				
Minus: their net income from line 236 of their return	—					
Result: (if negative, enter "0")	=		(maximum \$7,780)	► 5816	+	4
Amount for infirm dependants age 18 or older (use Worksheet PE428)			5820	+		5
Amount for young children (complete chart on last page)	Number of months	6372	× \$100 =	5823	+	6
CPP or QPP contributions:						
Amount from line 308 of your federal Schedule 1			5824	+		• 7
Amount from line 310 of your federal Schedule 1			5828	+		• 8
Employment insurance premiums:						
Amount from line 312 of your federal Schedule 1			5832	+		• 9
Amount from line 317 of your federal Schedule 1			5829	+		• 10
Pension income amount		(maximum \$1,000)	5836	+		11
Caregiver amount (use Worksheet PE428)			5840	+		12
Disability amount (for self)						
(Claim \$6,890 or, if you were under 18 years of age, use Worksheet PE428.)			5844	+		13
Disability amount transferred from a dependant (use Worksheet PE428)			5848	+		14
Teacher school supply amount		(maximum \$500)	5850	+		15
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		16
Your tuition and education amounts (attach Schedule PE(S11))			5856	+		17
Tuition and education amounts transferred from a child			5860	+		18
Amounts transferred from your spouse or common-law partner (attach Schedule PE(S2))			5864	+		19
Medical expenses:						
Amount from line 330 of your federal Schedule 1	5868				20	
Enter \$1,678 or 3% of line 236 of your return, whichever is less .	—				21	
Line 20 minus line 21 (if negative, enter "0")	=				22	
Allowable amount of medical expenses for other dependants (use Worksheet PE428)	5872	+			23	
Add lines 22 and 23.	5876	=		► +		24
Add lines 1 to 19, and line 24.			5880	=		25
Prince Edward Island non-refundable tax credit rate				×	9.8%	26
Multiply line 25 by line 26.			5884	=		27
Donations and gifts:						
Amount from line 16 of your federal Schedule 9		× 9.8% =			28	
Amount from line 17 of your federal Schedule 9		× 16.7% =	+		29	
Add lines 28 and 29.	5896	=		► +		30
Add lines 27 and 30.						
Enter this amount on line 43.			Prince Edward Island non-refundable tax credits	6150	=	31

Continue on the next page.

Part B – Prince Edward Island tax on taxable incomeEnter your **taxable income** from line 260 of your return.**32**

Use the amount from line 32 to decide which column to complete.

Amount from line 32

Line 33 minus line 34 (cannot be negative)

Multiply line 35 by line 36.

Add lines 37 and 38. **Prince Edward Island tax on taxable income**

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

–	0.00
=	
×	9.8%
=	
+	0.00
=	

–	31,984.00
=	
×	13.8%
=	
+	3,134.00
=	

–	63,969.00
=	
×	16.7%
=	
+	7,548.00
=	

33**34****35****36****37****38****39****Part C – Prince Edward Island tax**

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

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

Add lines 40 and 41.

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

Prince Edward Island dividend tax credit:

Credit calculated for line 6152 on Worksheet PE428

Prince Edward Island minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Add lines 43 to 45.

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

Prince Edward Island additional tax for minimum tax purposes:

Amount from line 117 of Form T691

Add lines 47 and 48.

Prince Edward Island surtax:

(Amount from line 49 minus \$12,500) × 10% (if negative, enter "0") =

Add lines 49 and 50.

Prince Edward Island low-income tax reduction

If you had a spouse or common-law partner on December 31, 2018, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount can be claimed by the other spouse or common-law partner.

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

(amount from line 87 of your spouse's or common-law partner's Form PE428, if any)

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

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

6151

+

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

Amount from line 236 of the return.

Universal child care benefit (UCCB) repayment:

Amount from line 213 of the return

Add lines 54 and 55.

UCCB income:

Amount from line 117 of the return

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

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

Enter the result on line 68 on the next page.

Column 1

You

Column 2Your spouse or
common-law partner

	54
+	55
=	56
–	57
=	58

	54
+	55
=	56
–	57
=	58

Adjusted family income**59**

Continue on the next page.

Part C – 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 2000 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	▶	–		72
(if negative, enter "0")				
Prince Edward Island low-income tax reduction	=			73
Line 60 minus line 73 (if negative, enter "0")	=			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 2018

Credit calculated for line 78 on Worksheet PE428

Line 76 minus line 78 (if negative, enter "0")

6338		77
(maximum \$500)	–	78
	=	79

Equity tax credit

Enter the equity tax credit from Certificate PE-ETC.

Unused Prince Edward Island equity tax credit from your 2017 notice of assessment or reassessment

Line 80 plus line 81	(maximum \$7,000)	=	▶	–	82
Line 79 minus line 82 (if negative, enter "0")					
Enter the result on line 428 of your return.	Prince Edward Island tax	=			83

Prince Edward Island volunteer firefighter tax credit

Volunteer firefighter tax credit

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

claim \$500	6351		84
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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")	Unused amount	=	87

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

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

Enter this amount beside box 6372 in Part A.