



Protected B when completed
2018

Worksheet PE428

Use the following charts to calculate the amounts to report on Form PE428, Prince Edward Island Tax and Credits.

Keep this worksheet for your records. **Do not attach it to your return.**

Line 5808 – Age amount (if born in 1953 or earlier)

If the amount from line 236 of your return is:

- **\$28,019 or less**, enter \$3,764 on line 5808 of your Form PE428
- **more than \$53,112**, enter "0" on line 5808 of your Form PE428

Otherwise, complete the following calculation:

Maximum amount

3,764	00	1
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Amount from line 236 of your return

Income threshold

Line 2 minus line 3 (if negative, enter "0")

Applicable rate

Multiply line 4 by line 5.

		2
-	28,019	00
=		4
×	15%	5
=		



Line 1 minus line 6 (if negative, enter "0")

-		6
=		7

Enter this amount on line 5808 of Form PE428.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount	7,412	00	1
Dependant's net income (line 236 of their return)	–		2
Line 1 minus line 2 (if negative, enter "0") (maximum \$2,446)	=		3
If you claimed this dependant on line 5816, enter the amount claimed.	–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

If you are claiming this amount for more than one dependant, enter the total amount on line 5820 of Form PE428.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount

14,399	00	1
–		2

Dependant's net income (line 236 of their return)

Line 1 minus line 2

(if negative, enter "0")

(maximum \$2,446)

=		3
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If you claimed this dependant on line 5816,
enter the amount claimed.

–		4
---	--	---

Allowable amount for this dependant:

line 3 minus line 4 (if negative, enter "0")

=		5
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If you are claiming this amount for more than one dependant, enter the total amount on line 5840 of Form PE428.

Line 5844 – Disability amount (for self)

Complete this calculation if you were under 18 years of age on December 31, 2018.

Maximum amount	4,019	00	1
<hr/>			
Total child care and attendant care expenses for you, claimed by you or by another person			2
Threshold for child and attendant care expenses	–	2,354	00 3
	=		
			↓
Line 2 minus line 3 (if negative, enter "0")	–		4
Line 1 minus line 4 (if negative, enter "0")	=		5

Enter on line 5844 of Form PE428 \$6,890 **plus** the amount from line 5 (maximum \$10,909), **unless** you are completing this chart to calculate the amount at line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount

6,890	00	1
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If the dependant was **under 18 years of age** on December 31, 2018, enter the amount from line 5 of the calculation for line 5844 for the dependant. If the dependant was **18 years of age or older**, enter "0".

+		2
=		3

Add lines 1 and 2.

Total of amounts your dependant can claim on lines 5804 to 5840 of their Form PE428

+		4
=		5
-		6

Add lines 3 and 4.

Dependant's taxable income (line 260 of their return)

Allowable amount for this dependant:

line 5 minus line 6 (if negative, enter "0")

Enter on line 5848 of Form PE428 the amount from line 3 or line 7, whichever is **less**.

=		7
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If you are claiming this amount for more than one dependant, enter the total amount on line 5848 of Form PE428.

Note: If you and your dependant were not residents of the same province or territory at the end of the year, special rules may apply. Contact the Canada Revenue Agency to find out how much you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,678 or 3% of the dependant's net income (line 236 of their return), whichever is less .	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3

If you are claiming this amount for more than one dependant, enter the total amount on line 5872 of Form PE428.

Line 6152 – Prince Edward Island dividend tax credit

Calculate the amount to enter on line 6152 of Form PE428 by completing **one** of the following calculations:

- If you entered an amount on line 120 of your return but **no amount** on line 180, complete the following:

Amount from
line 120 of your return

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 $\times 10.5\% =$

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Enter this amount on line 6152 of Form PE428.

- If you entered amounts on lines 120 **and** 180 of your return, complete the following:

Line 120 of your return	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 150px;"></td><td style="width: 20px;"></td></tr></table>			1						
Line 180 of your return	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 150px; text-align: center;">–</td><td style="width: 20px;"></td></tr></table>	–		2	$\times 2.9\%$	$=$	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 150px;"></td><td style="width: 20px;"></td></tr></table>			3
–										
Line 1 minus line 2	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 150px; text-align: center;">=</td><td style="width: 20px;"></td></tr></table>	=		4	$\times 10.5\%$	$=$	<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 150px; text-align: center;">+</td><td style="width: 20px;"></td></tr></table>	+		5
=										
+										
Add lines 3 and 5					<table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 150px; text-align: center;">=</td><td style="width: 20px;"></td></tr></table>	=		6		
=										

Enter this amount on line 6152 of Form PE428.

Line 78 – Prince Edward Island political contribution tax credit

If your total political contributions (line 77 of Form PE428) were more than **\$1,150**, enter \$500 on line 78 of Form PE428.

If not, use the amount on line 77 to decide which column to complete.

Enter the amount of your contributions.

Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.

Enter this amount on line 78 of Form PE428.

Line 77 is
\$100 or less

–	0 00

=	
×	75%
=	
+	0 00
=	

Line 77 is
more than **\$100**
but not more than **\$550**

–	100 00

=	
×	50%
=	
+	75 00
=	





Line 77 is
more than **\$550**

Enter the amount
of your contributions.

		1
-	550	00 2

Line 1 minus line 2
(cannot be negative)

=		3
×	33.33%	4

Multiply line 3 by line 4.

=		5
+	300	00 6

Add lines 5 and 6.

=		7
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Enter this amount on line 78 of Form PE428.