

Information on the Form T2203, *Provincial and Territorial Taxes for 2002 – Multiple Jurisdictions*



Provincial or territorial income tax relating to business income is generally payable to the province or territory where the permanent establishment generating that income is situated.

There are situations where, at the end of the year, a person resides in a province or territory of Canada, but all or part of the person's business income for the year was earned and can be allocated to a permanent establishment outside that province or territory, or outside Canada. If this is your case, you have to determine the part of your total provincial or territorial tax that is payable to the jurisdiction where you reside and to the other jurisdictions in Canada.

The same rules apply if you were a non-resident of Canada throughout 2002 who carried on business in more than one province or territory in Canada.

Tax and multiple jurisdictions

When tax is payable to multiple jurisdictions, provincial/territorial tax rates are applied to the taxable income from all sources and, with certain restrictions relating to residency, non-refundable and some other tax credits are fully allowed to calculate a "basic provincial/territorial tax." The basic tax is then prorated, by applying the percentage of income allocated to that province or territory.

The Form T2203 accommodates this calculation for the province or territory of residence and for all jurisdictions where business income was earned. It contains modified versions of Form 428 for all provinces and territories, and the related schedules that you need to calculate your provincial/territorial taxes for 2002.

Form T2203

You will find in this book one copy of Form T2203. It includes the following components:

- Part 1 – Allocating income to multiple jurisdictions (common to all, complete in all cases);
- Part 2 – Federal surtax on income you earned outside Canada and refundable Quebec abatement (complete if income is allocated to Quebec or to "Other");
- Part 3 – Non-refundable tax credits (complete the applicable column if income is allocated to Newfoundland and Labrador, Prince Edward Island, Nova Scotia, Ontario, Saskatchewan, Alberta, British Columbia, Northwest Territories, or Nunavut);
- Part 4 – Provincial or territorial tax (multiple jurisdictions) (complete for each province/territory that income is allocated);
- Part 5 – Provincial and territorial taxes (common to all, complete to summarize your total provincial or territorial tax).

You can find copies of all components of this form at www.ccr.gc.ca/forms on the Canada Customs and Revenue Agency Web site.

Additional provincial and territorial credits allowed to residents and non-residents of a province or territory

In addition to the credits included in Part 4 of Form T2203, you may be eligible for certain other tax credits. The chart on the back cover of this book identifies additional provincial and territorial credits, and the forms that you have to complete to claim them.

Many of these credits are limited to the amount of tax payable to the province or territory; when this amount is required (i.e., you are instructed to enter the amount from line 428 of your return or from a line of regular provincial/territorial Form 428), use the applicable provincial or territorial tax amount from lines 1 to 12 in Part 5 of Form T2203.

Include these credits on line 479 of your return and attach the completed forms to your return.

For more information, contact your tax services office.

PROVINCIAL AND TERRITORIAL TAXES FOR 2002 – MULTIPLE JURISDICTIONS

Use this form to calculate your provincial and/or territorial taxes for 2002 if **either** of the following applies:

- you resided in a province or territory on December 31, 2002 (use the date you left Canada if you emigrated in 2002), and all or part of your business income for the year was earned and is allocable to a permanent establishment outside that province or territory, or outside Canada; **or**
- you were a non-resident throughout 2002 carrying on business in more than one province or territory in Canada.

If you have to calculate your provincial/territorial tax using Form T2203, **do not complete** Form 428.

Complete and attach only the parts of this form and any related schedules you need to calculate the provincial/territorial taxes applicable to you. See "Additional provincial and territorial credits allowed to residents and non residents of a province or territory", inside the cover page, for additional credits you can claim on line 479 of your return.

If you have minimum tax to pay, or you are subject to tax on split income, also attach a completed Form T691, *Alternative Minimum Tax*, and Form T1219, *Provincial and Territorial Alternative Minimum Tax*, or Form T1206, *Tax on Split Income – 2002*.

Part 1 – Allocating income to multiple jurisdictions

Enter the total of net income from line 236 of your return and deduction for split income claimed on line 232 of your return

Business income earned in the year: Add self-employment income from lines 135 to 143 of your return, and business income from a partnership from line 122 of your return (exclude losses)

Excess income: Line 1 minus line 2 (if negative, enter "0")

	1
-	2
=	3

Complete the following allocation chart:

In Column 2: Allocate the amount from line 2 to each province and territory where you had a permanent establishment in 2002.

If you need instructions, see Part XXVI of the *Income Tax Regulations*.

If you are a resident of Quebec, you must allocate to Quebec any business income you earned outside Canada in the year.

In Column 3: Allocate to your province or territory of residence the amount from line 3, if any.

In Column 4: Add columns 2 and 3. *

In Column 5: Determine the percentage for each jurisdiction based on the income you allocated in column 4.

Column 1	Column 2	Column 3	Column 4	Column 5
Jurisdiction	Allocating business income earned in the year (line 2)	Excess income (line 3)	Income allocated to jurisdiction (add columns 2 and 3) *	% of income allocated to jurisdiction
Newfoundland and Labrador			5210	
Prince Edward Island			5211	
Nova Scotia			5212	
New Brunswick			5213	
Quebec			5214	
Ontario			5215	
Manitoba			5216	
Saskatchewan			5217	
Alberta			5218	
British Columbia			5219	
Yukon			5221	
Northwest Territories			5220	
Nunavut			5223	
Other (outside Canada)			5222	
Totals				100%

- If you have income allocated to Quebec (line 5214) or to Other (line 5222) in column 4, complete the applicable section of Part 2.
- If you have income allocated to New Brunswick (line 5213), Manitoba (line 5216), or Yukon (line 5221), complete Part 4 and Part 5.
- If you have income allocated to other provinces and territories, complete Part 3, Part 4 and Part 5.

* If the amount from line 1 is less than the amount from line 2, instead determine the percentage of income allocation to each jurisdiction in column 2, multiply the amount on line 1 by each percentage, and enter the result in column 4.

Part 2 – Federal surtax on income you earned outside Canada and refundable Quebec abatement

If you are subject to minimum tax, do not complete lines 4 to 10, and continue on line 11.

Enter the amount from line 13 of federal Schedule 1 | **4**

If you have to pay tax on split income, enter the amount from line 6 of Form T1206. Otherwise, enter "0" | **5**

Federal surtax on income you earned outside Canada

(Complete this section **only if** you have income allocated to "Other" (line 5222) in Part 1, **and** you are not subject to minimum tax)

Enter the amount from line 4 or line 5, whichever is more		6
Enter the percentage of income you allocated to "Other" on line 5222 (from column 5 of the chart in Part 1)	x	%
Multiply line 6 by the percentage on line 7	=	8
Federal surtax rate	x	48%
Multiply line 8 by line 9	=	10

Federal surtax on income you earned outside Canada

If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and write "federal surtax on income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from the total to arrive at the federal tax on line 15 of Schedule 1.

Refundable Quebec abatement

(Complete this section **only if** you have income allocated to Quebec (line 5214) in Part 1)

Enter the amount from line 4 or line 5, whichever is more , or if you are subject to minimum tax, the amount from line 102 of Form T691		11
Enter the percentage of income you allocated to Quebec on line 5214 (from column 5 of the chart in Part 1)	x	%
Multiply line 11 by the percentage on line 12	=	13
Rate for the refundable Quebec abatement	x	16.5%
Multiply line 13 by line 14, and enter the result on line 440 of your return	=	15

Refundable Quebec abatement

Part 3 – Provincial and territorial non-refundable tax credits

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If you have income allocated to New Brunswick, Manitoba, or Yukon in column 4 of Part 1, go directly to Part 4 for those provinces or that territory. Otherwise, complete the column(s) corresponding to each of the 7 provinces or 2 territories shown in this part to which you have income allocated.

In addition, if you were a **student resident in one of these provinces or territories** at the end of the year, complete (but do not attach) the regular provincial or territorial Schedule (S11) for your province or territory of residence and enter your claim (from line 13) for tuition and education amounts on line 5856 in the column for that province or territory. Also, for each of the other provinces or territories in this part to which you have income allocated, complete and **attach** the applicable Schedule (S11)MJ included in this forms book, to calculate the amounts to claim on line 5856.

If you are transferring any unused tuition and education amounts to another individual, enter on this line the amount from line 20 of the Schedule (S11) for your province or territory of residence

5920 _____

		Newfoundland and Labrador (NL)	Prince Edward Island (PE)	Nova Scotia (NS)
Basic personal amount	5804	7,410 00	7,412 00	7,231 00
Amount from worksheet for line 5808	5808	+	+	+
Amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612 _____				
Amount from worksheet for line 5816	5816	+	+	+
Amount from worksheet for line 5820	5820	5615 +	5616 +	5617 +
Amount from line 308 of federal Schedule 1	5824	+	+	+
Amount from line 310 of federal Schedule 1	5828	+	+	+
Amount from line 312 of federal Schedule 1	5832	+	+	+
Amount from line 314 of federal Schedule 1	5836	+	+	+
Amount from worksheet for line 5840	5840	5622 +	5623 +	5624 +
Amount from worksheet for line 5844 *	5844	5629 +	5630 +	5631 +
Amount from worksheet for line 5848	5848	5636 +	5637 +	5638 +
Amount from line 319 of federal Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ, as applicable	5856	+	+	+
Enter the total provincial amounts designated in your name by a child on the back of Form T2202 or T2202A**	5860	5774 +	5775 +	5776 +
Amount from applicable Schedule (S2)MJ	5864	5643 +	5644 +	5645 +
Amount from worksheet for line 5876	5876	+	+	+
Amount from line 345 of federal Schedule 9	345	+	+	+
Subtotal		=	=	=
	A	x 10.57%	x 9.8%	x 9.77%
		=	=	=
Amount from line 347 of federal Schedule 9	347	x 18.02%	x 16.7%	x 16.67%
	B	=	=	=
Amount from line A above	C	+	+	+
Add lines B and C Total non-refundable tax credits	D	5789 =	5790 =	5791 =

Amount from line 8 of the applicable (MJ) worksheet for line 5876

5781 _____ 5782 _____ 5783 _____

* When completing line 5844 for the NL column, if you can claim an amount on line 316 of your federal Schedule 1, **enter \$4,233 on line 5629.**

** When completing line 5860 for the NL column, if the child was **not a resident of Newfoundland and Labrador** at the end of the year, enter the **lesser** of the federal or the applicable provincial or territorial amount designated in your name on the back of his or her Form T2202 or T2202A.

When completing line 5860 for the PE column, if the child was **not a resident of Prince Edward Island** at the end of the year, enter the **lesser** of the federal or the applicable provincial or territorial amount designated in your name on the back of his or her Form T2202 or T2202A.

When completing line 5860 for the NS column, if the child was **not a resident of Nova Scotia** at the end of the year, enter the **lesser** of the federal or the applicable provincial or territorial amount designated in your name on the back of his or her Form T2202 or T2202A.

Part 3 – Provincial and territorial non-refundable tax credits (continued)

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		Ontario (ON)	Saskatchewan (SK)	Alberta (AB)
Basic personal amount	5804	7,686 00	8,000 00	13,339 00
ON and AB: Amount from worksheet for line 5808				
SK: Amount from line 301 of federal Schedule 1	5808	+	+	+
Amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612 _____				
Amount from worksheet for line 5816	5816	+	+	+
Amount from worksheet for line 5820	5820	5618 +	5619 +	5620 +
SK residents only: Enter number of dependent children born in 1984 or later * 6370 × \$2,000 =	5821		+	
SK residents only: If born in 1937 or earlier, enter \$750	5822		+	
Amount from line 308 of federal Schedule 1	5824	+	+	+
Amount from line 310 of federal Schedule 1	5828	+	+	+
Amount from line 312 of federal Schedule 1	5832	+	+	+
SK: Amount from line 314 of federal Schedule 1				
ON and AB: See note below **	5836	+	+	+
Amount from worksheet for line 5840	5840	5625 +	5626 +	5627 +
Amount from worksheet for line 5844	5844	5632 +	5633 +	5634 +
Amount from worksheet for line 5848	5848	5639 +	5640 +	5641 +
Amount from line 319 of federal Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ, as applicable	5856	+	+	+
Enter the total provincial amounts designated in your name by a child on the back of Form T2202 or T2202A ***	5860	5777 +	5778 +	5779 +
Amount from applicable Schedule (S2)MJ	5864	5646 +	5647 +	5648 +
Amount from worksheet for line 5876	5876	+	+	+
Amount from line 345 of federal Schedule 9	345	+	+	+
Subtotal		=	=	=
		x 6.05%	x 11.25%	x 10%
A		=	=	=
Amount from line 347 of federal Schedule 9	347	x 11.16%	x 15.5%	x 12.75%
		=	=	=
Amount from line A above		+	+	+
Add lines B and C Total non-refundable tax credits	D	5792 =	5793 =	5794 =

Amounts from the (MJ) worksheet for line 5876

Amount from line 8 of applicable worksheet	5784		5785		5786	
Amount from line 1 of the ON worksheet	5788					

* Complete the chart for line 5821, on page 2 of Section SK428MJ in Part 4.

** If you were a resident of Ontario at the end of the year, enter in the ON column the amount from the Ontario worksheet for line 5836. Otherwise, enter "0".

If you were a resident of Alberta at the end of the year, enter in the AB column the amount from the Alberta worksheet for line 5836. Otherwise, enter "0".

*** When completing line 5860 for the ON column, if the child was not a resident of Ontario at the end of the year, complete a Schedule ON(S11)MJ for the child as if he or she were a resident of Ontario at the end of the year.

When completing line 5860 for the SK column, if a child was not a resident of Saskatchewan at the end of the year, complete a Schedule SK(S11)MJ for the child as if he or she were a resident of Saskatchewan at the end of the year.

When completing line 5860 for the AB column, if a child was not a resident of Alberta at the end of the year, complete a Schedule AB(S11)MJ for the child as if he or she were a resident of Alberta at the end of the year.

Part 3 – Provincial and territorial non-refundable tax credits (continued)

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		British Columbia (BC)	Northwest Territories (NT)	Nunavut (NU)
Basic personal amount	5804	8,168 00	9,342 00	10,000 00
Amount from worksheet for line 5808	5808	+	+	+
Amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612				
Amount from worksheet for line 5816	5816	+	+	+
Amount from worksheet for line 5820	5820	5621 +	5676 +	5677 +
Amount from line 308 of federal Schedule 1	5824	+	+	+
Amount from line 310 of federal Schedule 1	5828	+	+	+
Amount from line 312 of federal Schedule 1	5832	+	+	+
Amount from line 314 of federal Schedule 1	5836	+	+	+
Amount from worksheet for line 5840	5840	5628 +	5678 +	5679 +
Amount from worksheet for line 5844	5844	5635 +	5680 +	5681 +
Amount from worksheet for line 5848	5848	5642 +	5682 +	5683 +
Amount from line 319 of federal Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ, as applicable	5856	+	+	+
Enter the total provincial or territorial amounts designated in your name by a child on the back of Form T2202 or T2202A *	5860	5780 +	5796 +	5797 +
Amount from applicable Schedule (S2)MJ	5864	5649 +	5684 +	5685 +
Amount from worksheet for line 5876	5876	+	+	+
Amount from line 345 of federal Schedule 9	345	+	+	+
Subtotal		=	=	=
A		x 6.05%	x 7.2%	x 4%
		=	=	=
Amount from line 347 of federal Schedule 9	347	+	+	+
B		x 14.7%	x 13.05%	x 11.5%
C		=	=	=
Amount from line A above		+	+	+
Add lines B and C		+	+	+
Total non-refundable tax credits	D	5795 =	5798 =	5799 =

Amount from line 8 of the applicable (MJ) worksheet for line 5876

	5787	5800	5801
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* When completing line 5860 for the BC column, if a child was **not a resident of British Columbia** at the end of the year, complete a Schedule BC(S11)MJ for the child as if he or she were a resident of British Columbia at the end of the year.

When completing line 5860 for the NT column, if a child was **not a resident of Northwest Territories** at the end of the year, enter the federal amount designated in your name on the back of his or her Form T2202 or T2202A.

When completing line 5860 for the NU column, if a child was **not a resident of Nunavut** at the end of the year, complete a Schedule NU(S11)MJ for the child as if he or she were a resident of Nunavut at the end of the year.

Part 4 – Provincial tax (Multiple jurisdictions)

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Section NL428MJ, Newfoundland and Labrador tax

Complete this section if you have income allocated to Newfoundland and Labrador in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return _____ | _____ | 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

	If line 1 is \$29,590 or less	If line 1 is more than \$29,590, but not more than \$59,180	If line 1 is more than \$59,180
Enter the amount from line 1 in the applicable column	_____ _____ 2	_____ _____ 2	_____ _____ 2
Line 2 minus line 3 (cannot be negative)	- 0 00 _____ 3	- 29,590 00 _____ 3	- 59,180 00 _____ 3
Multiply line 4 by line 5	x 10.57% _____ 4	x 16.16% _____ 4	x 18.02% _____ 4
	= _____ _____ 5	= _____ _____ 5	= _____ _____ 5
	+ 0 00 _____ 6	+ 3,128 00 _____ 6	+ 7,909 00 _____ 6
Newfoundland and Labrador tax on taxable income	= _____ _____ 7	= _____ _____ 7	= _____ _____ 7
Add lines 6 and 7	= _____ _____ 8	= _____ _____ 8	= _____ _____ 8

Enter your Newfoundland and Labrador tax on taxable income from line 8 _____ | _____ | 9
 Enter your Newfoundland and Labrador tax on split income from line 15 of Form T1206 + _____ | _____ | 10
 Add lines 9 and 10 = _____ | _____ | 11

Enter your Newfoundland and Labrador non-refundable tax credits from line D in the Newfoundland and Labrador column in Part 3 of this form _____ | _____ | 12

Newfoundland and Labrador dividend tax credit:
 Amount from line 120 of your return _____ | _____ | 13
 Taxable dividends paid before March 22, 2002 **6173** - _____ | _____ | x 9% = _____ | _____ | 14
 Line 13 minus amount beside box 6173 = _____ | _____ | x 5% = _____ | _____ | 15
 Add lines 14 and 15 = _____ | _____ | ► + _____ | _____ | 16

Newfoundland and Labrador overseas employment tax credit:
 Amount from line 426 of federal Schedule 1 _____ | _____ | x 62.2% = _____ | _____ | 17
 Newfoundland and Labrador minimum tax carry-over:
 Amount from line 427 of federal Schedule 1 _____ | _____ | x 62.2% = _____ | _____ | 18
 Add lines 12, 16, 17, and 18 = _____ | _____ | ► - _____ | _____ | 19

Line 11 minus line 19 (if negative, enter "0") = _____ | _____ | 20
 Newfoundland and Labrador additional tax for minimum tax purposes from line A of Form T1219 + _____ | _____ | 21
 Add lines 20 and 21 = _____ | _____ | 22

Percentage of income allocated to Newfoundland and Labrador, from column 5 of the chart in Part 1 of this form x _____ | _____ | % 23
 Multiply line 22 by the percentage on line 23 = _____ | _____ | 24
Adjusted Newfoundland and Labrador income tax

Newfoundland and Labrador surtax
 Enter the amount from line 24 _____ | _____ | 25
 Base amount - 7,032 00 | _____ | 26
 Line 25 minus line 26 (if negative, enter "0") = _____ | _____ | 27
 Rate x 9% | _____ | 28
 Multiply line 27 by line 28 = _____ | _____ | ► + _____ | _____ | 29
 Add lines 24 and 29 = _____ | _____ | 30

Residents of Newfoundland and Labrador only,
 Enter the provincial foreign tax credit from Form T2036 - _____ | _____ | 31
 Line 30 minus line 31. Enter this amount on line 32 on the back. = _____ | _____ | 32

Continue on the back ⇨

Part 4 – Provincial tax (Multiple jurisdictions)

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Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 32 on the front of this form _____ | _____ 32

Newfoundland and Labrador political contribution tax credit

Enter the Newfoundland and Labrador political contributions made in 2002 **6175** _____ | _____ 33

Enter the amount from calculation chart below. (maximum \$500) _____ | _____ 34

Line 32 minus line 34 (if negative, enter "0") = _____ | _____ 35

Direct equity tax credit

Enter the amount of credit from Form NLDETC-1 **6177** _____ | _____ • 36

Unused direct equity tax credit from previous years + _____ | _____ 37

Line 36 plus line 37 = _____ | _____ 38

Line 35 minus line 38 (if negative, enter "0") _____ | _____ 39

Enter the result on line 1 in Part 5 of this form **Newfoundland and Labrador tax** _____ | _____ 39

Request for carryback of unused direct equity tax credit

Amount from line 38 _____ | _____ 40

Amount from line 35 - _____ | _____ 41

Line 40 minus line 41 (if negative, enter "0") = _____ | _____ 42

Enter, on the following lines, any part of the amount from line 42 that you want to carry back to reduce your Newfoundland and Labrador tax for prior years.

Enter the amount you want to carry back to **2001** **6178** _____ | _____ • 43

Enter the amount you want to carry back to **2000** **6179** _____ | _____ • 44

Calculation chart for Newfoundland and Labrador political contribution tax credit

Determine the amount to enter on line 34 as follows:

- if your contributions (on line 33) are **more than \$1,150**, enter \$500 on line 34;
- if your contributions are **\$1,150 or less**, use the amount on line 33 to determine which ONE of the following columns to complete.

Enter your total contributions from line 33 in the applicable column	If line 33 is \$100 or less	If line 33 is more than \$100, but not more than \$550	If line 33 is more than \$550, but not more than \$1,150	
	_____	_____ _____	_____ _____	_____ _____
Line 45 minus line 46	- 0 00	- 100 00	- 550 00	46
_____	= _____ _____	= _____ _____	= _____ _____	47
Multiply line 47 by line 48	x 75%	x 50%	x 33.33%	48
_____	= _____ _____	= _____ _____	= _____ _____	49
Add lines 49 and 50. Enter the result on line 34.	+ 0 00	+ 75 00	+ 300 00	50
_____	= _____ _____	= _____ _____	= _____ _____	51

Newfoundland and Labrador Amounts Transferred From Your Spouse or Common-law Partner

Schedule NL(S2)MJ

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If, at the end of the year, your spouse or common-law partner was a **resident of Newfoundland and Labrador**, complete this schedule to transfer, from your spouse or common-law partner, the unused part of his or her provincial amounts indicated below.

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form NL428, *Newfoundland and Labrador Tax and Credits*, or if applicable, in the Newfoundland and Labrador column in Part 3 of his or her Form T2203, if he or she were filing a return.

If, at the end of the year, your spouse or common-law partner was **not a resident of Newfoundland and Labrador**, enter on lines 1, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 the **lesser** of the federal or the applicable provincial or territorial amount designated in your name on the back of his or her Form T2202 or T2202A.

Age amount (if he or she was 65 or older in 2002):

If your spouse or common-law partner's net income is \$25,921 or less, enter \$3,482.

Otherwise, enter the amount from line 5808 of his or her Form NL428.

Pension income amount: Enter the amount from line 5836 of his or her Form NL428

Disability amount: Enter the amount from line 5844 of his or her Form NL428

Tuition and education amounts:

Enter the provincial amount designated in your name on the back of his or her Form T2202 or T2202A

Add lines 1 to 4

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form NL428

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NL428

Spouse or common-law partner's adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on

line 5864 in the Newfoundland and Labrador column in Part 3 of Form T2203.

**Newfoundland and Labrador amounts
transferred from your spouse or common-law partner**

		1
+		2
+		3
+		4
=		5
6		
7		
=	▶	8
=		9

9401-S2

Newfoundland and Labrador Tuition and Education Amounts

Schedule NL(S11)MJ

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If you were a **resident of Newfoundland and Labrador**, complete Schedule NL(S11), *Provincial Tuition and Education Amounts*, and refer to the introduction of Part 3 of Form T2203.

If you were a **student** who was **not a resident of Newfoundland and Labrador**, at the end of the year, but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Newfoundland and Labrador tuition and education amounts to claim on line 5856 in the Newfoundland and Labrador column in Part 3 of Form T2203.

2001 unused tuition and education amounts

Enter on line 1 whichever of the following amounts from your 2001 *Notice of Assessment* or *Notice of Reassessment* is **less**: your unused **provincial or territorial** tuition and education amounts, if applicable, or your unused **federal** tuition and education amounts

Enter your eligible tuition fees paid for 2002

Education amount for 2002: Use columns B and C of forms T2202 and T2202A;
(only one claim per month, maximum 12 months)

Enter the number of months from Column **B**

(do not include any month that is also included in column C)

Enter the number of months from column **C**

Add lines 2, 3, and 4

Total 2002 tuition and education amounts

Add lines 1 and 5

Total available tuition and education amounts

Taxable income from line 260 of your return

Total of lines 5804 to 5848 of the Newfoundland and Labrador column in Part 3 of Form T2203

Line 7 minus line 8 (if negative, enter "0")

Enter the amount from line 6 or line 9, whichever is **less**,

on line 5856 in the Newfoundland and Labrador column in Part 3 of Form T2203

**Newfoundland and Labrador
tuition and education amounts**

		1
2		
3		
4		
=	▶	5
=		6
7		
8		
=		9
=	▶	10

Use these charts to calculate some of the amounts you may need to complete the NL column in Part 3 of Form T2203.

Line 5808 – Age amount

Maximum amount			3,482 00	1
Your net income from line 236 of your return				2
Base amount	-	25,921 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Newfoundland and Labrador column.	=			7

Line 5812 or 5816 – Spouse or common-law partner amount OR amount for an eligible dependant

Base amount			6,661 00	1
Spouse or common-law partner's net income OR dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5812 OR 5816 in the Newfoundland and Labrador column, \$6,055 or the amount on line 3, whichever is less	=			3

Line 5820 – Amount for infirm dependants age 18 or older

Base amount			7,410 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,353, enter \$2,353)	=			3
If you claimed this dependant on line 5816 in the Newfoundland and Labrador column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5820 in the Newfoundland and Labrador column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount			13,853 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,353, enter \$2,353)	=			3
If you claimed this dependant on line 5816 in the Newfoundland and Labrador column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5840 in the Newfoundland and Labrador column, the total amount claimed for **all** dependants.

Line 5848 – Disability amount transferred from a dependant

If your dependant was not a resident of Newfoundland and Labrador at the end of the year, do not use this chart. Instead, use the federal worksheet for line 318, but enter "0" on line 2 of that worksheet, and enter the result on line 5848 in the Newfoundland and Labrador column.

Base amount			4,233 00	1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NL428	+			2
Add lines 1 and 2	=			3
Dependant's taxable income (from line 1 of his or her Form NL428)	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5
Enter, on line 5848 in the Newfoundland and Labrador column, \$4,233 or the amount on line 5, whichever is less	=			5

Complete this calculation for each dependant.

Enter, on line 5848 in the Newfoundland and Labrador column, the total amount claimed for **all** dependants.

Line 5876 – Medical expenses

Allowable medical expenses				1
Enter \$1,614 or 3% of line 236 of your return, whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Dependant's net income, if applicable (from line 236 of his or her return)				4
Base amount	-	7,410 00		5
Line 4 minus line 5 (if negative, enter "0")	=			6
Adjustment factor	x	4		7
Multiply line 6 by line 7. Calculate lines 4 to 8 for each dependant, and enter the total medical expenses adjustment on line 8 and on line 5781, below the Newfoundland and Labrador column.	=			8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Newfoundland and Labrador column.	=			9

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2002

Section PE428MJ, Prince Edward Island tax

Complete this section if you have income allocated to Prince Edward Island in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return _____ | _____ | 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

		If line 1 is \$30,754 or less		If line 1 is more than \$30,754, but not more than \$61,509		If line 1 is more than \$61,509	
Enter the amount from line 1 in the applicable column	2	_____	2	_____	2	_____	2
Line 2 minus line 3 (cannot be negative)	3	- 0 00	3	- 30,754 00	3	- 61,509 00	3
Multiply line 4 by line 5	4	= _____	4	= _____	4	= _____	4
	5	x 9.8%	5	x 13.8%	5	x 16.7%	5
	6	= _____	6	= _____	6	= _____	6
	7	+ 0 00	7	+ 3,014 00	7	+ 7,258 00	7
Add lines 6 and 7 Prince Edward Island tax on taxable income	8	= _____	8	= _____	8	= _____	8

Enter your Prince Edward Island tax on taxable income from line 8 _____ | _____ | 9

Enter your Prince Edward Island tax on split income from line 15 of Form T1206 + _____ | _____ | 10

Add lines 9 and 10 = _____ | _____ | 11

Enter your Prince Edward Island non-refundable tax credits from line D in the Prince Edward Island column in Part 3 of this form _____ | _____ | 12

Prince Edward Island dividend tax credit:
Amount from line 120 of your return x 7.7% = _____ | _____ | 13

Prince Edward Island overseas employment tax credit:
Amount from line 426 of federal Schedule 1 x 57.5% = _____ | _____ | 14

Prince Edward Island minimum tax carry-over:
Amount from line 427 of federal Schedule 1 x 57.5% = _____ | _____ | 15

Add lines 12 through 15 = _____ | _____ | 16

Line 11 minus line 16 (if negative, enter "0") = _____ | _____ | 17

Prince Edward Island additional tax for minimum tax purposes from line B of Form T1219 + _____ | _____ | 18

Add lines 17 and 18 = _____ | _____ | 19

Prince Edward Island surtax:
Amount from line 19 _____ | _____ | 20

Base amount - 5 200 00 | _____ | 21

Line 20 minus line 21 (if negative, enter "0") = _____ | _____ | 22

Applicable rate x 10 % | _____ | 23

Multiply line 22 by line 23 = _____ | _____ | 24

Add lines 19 and 24 + _____ | _____ | 25

Percentage of income allocated to Prince Edward Island, from column 5 of the chart in Part 1 of this form x _____ % | _____ | 26

Multiply line 25 by the percentage on line 26 = _____ | _____ | 27

Adjusted Prince Edward Island income tax

If, at the end of the year, you were **not a resident of Prince Edward Island**, enter the amount from line 27 on line 51 of the next page.

Residents of Prince Edward Island only: Enter any unused low-income tax reduction from line 73 of your spouse or common-law partner's Form PE428, or from line 58 of Section PE428MJ in Part 4 of his or her Form T2203, if applicable 6342 _____ | _____ | 28

Percentage from line 26 above x _____ % | _____ | 29

Multiply line 28 by the percentage on line 29 = _____ | _____ | 30

Line 27 minus line 30 (if negative, enter "0") = _____ | _____ | 31

If you are claiming an amount on line 28, enter the amount from line 31 on line 49 of the next page. Otherwise, continue on line 32 of the next page to calculate your Prince Edward Island low-income tax reduction.

Prince Edward Island Amounts Transferred From Your Spouse or Common-law Partner

If, at the end of the year, your spouse or common-law partner was a **resident of Prince Edward Island**, complete this schedule to transfer, from your spouse or common-law partner, the unused part of his or her provincial amounts indicated below.

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form PE428, *Prince Edward Island Tax and Credits*, or if applicable, in the Prince Edward Island column in Part 3 of his or her Form T2203, if he or she were filing a return.

If, at the end of the year, your spouse or common-law partner was **not a resident of Prince Edward Island**, enter on lines 1, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 the **lesser** of the federal or the applicable provincial or territorial amount designated in your name on the back of his or her Form T2202 or T2202A.

Age amount (if he or she was 65 or older in 2002):

If your spouse or common-law partner's net income is \$26,941 or less, enter \$3,619.

Otherwise, enter the amount from line 5808 of his or her Form PE428.

Pension income amount:

Enter the amount from line 5836 of his or her Form PE428

Disability amount:

Enter the amount from line 5844 of his or her Form PE428

Tuition and education amounts:

Enter the provincial amount designated in your name on the back of his or her Form T2202 or T2202A

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form PE428

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form PE428

Spouse or common-law partner's adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0").

Enter this amount on line 5864 in the

Prince Edward Island column in Part 3 of Form T2203.

**Prince Edward Island amounts transferred
from your spouse or common-law partner**

		6
-		7
=		8
=		9

Prince Edward Island Tuition and Education Amounts

If you were a **resident of Prince Edward Island**, complete Schedule PE(S11), *Provincial Tuition and Education Amounts*, and refer to the introduction of Part 3 of Form T2203.

If you were a **student** who was **not a resident of Prince Edward Island**, at the end of the year, but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Prince Edward Island tuition and education amounts to claim on line 5856 in the Prince Edward Island column in Part 3 of Form T2203.

2001 unused tuition and education amounts

Enter on line 1 whichever of the following amounts from your 2001 *Notice of Assessment* or *Notice of Reassessment* is **less**: your unused **provincial or territorial** tuition and education amounts, if applicable, or your unused **federal** tuition and education amounts

		1
--	--	---

Enter your eligible tuition fees paid for 2002

Education amount for 2002: Use columns B and C of forms T2202 and T2202A;
(only one claim per month, maximum 12 months)

Enter the number of months from Column **B**

(do not include any month that is also included in column C)

	× \$60 =		+	
--	----------	--	---	--

Enter the number of months from column **C**

	× \$200 =		+	
--	-----------	--	---	--

Add lines 2, 3, and 4	Total 2002 tuition and education amounts	=			
-----------------------	--	---	--	--	--

	+		5
--	---	--	---

Add lines 1 and 5	Total available tuition and education amounts	=			
-------------------	---	---	--	--	--

	=		6
--	---	--	---

Taxable income from line 260 of your return

Total of lines 5804 to 5848 of the Prince Edward Island column in Part 3 of Form T2203

Line 7 minus line 8 (if negative, enter "0")

		7
--	--	---

	-		8
--	---	--	---

	=		9
--	---	--	---

Enter the amount from line 6 or line 9, whichever is **less**, on line 5856 in the Prince Edward Island column in Part 3 of Form T2203

Prince Edward Island tuition and education amounts

		10
--	--	----

Use these charts to calculate some of the amounts you may need to complete the Prince Edward Island column in Part 3 of Form T2203.

Line 5808 – Age amount

Maximum amount			3,619 00	1
Your net income from line 236 of your return				2
Base amount	-	26,941 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the PE column.	=			7

Line 5812 – Spouse or common-law partner amount

Base amount			6,923 00	1
Spouse or common-law partner's net income (from page 1 of your return)				2
Line 1 minus line 2 (if negative, enter "0")				3
Enter, on line 5812 in the Prince Edward Island column, \$6,294 or the amount on line 3, whichever is less	=			3

Line 5816 – Amount for an eligible dependant

Base amount			6,923 00	1
Dependant's net income (from line 236 of his or her return)				2
Line 1 minus line 2 (if negative, enter "0")				3
Enter, on line 5816 in the Prince Edward Island column, \$6,294 or the amount on line 3, whichever is less	=			3

Line 5820 – Amount for infirm dependants age 18 or older

Base amount			7,412 00	1
Dependant's net income (from line 236 of his or her return)				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,446, enter \$2,446)				3
If you claimed this dependant on line 5816 in the Prince Edward Island column, enter the amount claimed				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5820 in the Prince Edward Island column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount			14,399 00	1
Dependant's net income (from line 236 of his or her return)				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,446, enter \$2,446)				3
If you claimed this dependant on line 5816 in the Prince Edward Island column, enter the amount claimed				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5840 in the Prince Edward Island column, the total amount claimed for **all** dependants.

Prince Edward Island worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2002) 4,400 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2002.

Maximum supplement		3,015 00		2	
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,050 00		3	
Line 3 minus line 4 (if negative, enter "0")	=			4	
Line 2 minus line 5 (if negative, enter "0")	=			5	
			+		6
	=				7

Add lines 1 and 6

Enter on line 5844 in the Prince Edward Island column (maximum claim \$7,415), the total amount claimed, **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

If your dependant was not a resident of Prince Edward Island at the end of the year, do not use this chart. Instead, use the federal worksheet for line 318, and enter the result on line 5848 in the Prince Edward Island column.

Enter the amount from line 7 of the chart for line 5844 for the dependant.				1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428	+			2
Add lines 1 and 2	=			3
Dependant's taxable income (from line 1 of his or her Form PE428)	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5
Enter, on line 5848 in the Prince Edward Island column, the amount on line 1 or line 5, whichever is less	=			5

Complete this calculation for each dependant.

Enter, on line 5848 in the Prince Edward Island column, the total amount claimed for **all** dependants.

Line 5876 – Medical expenses

Allowable medical expenses				1
Enter \$1,678 or 3% of line 236 of your return, whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Dependant's net income, if applicable (from line 236 of his or her return)				4
Base amount	-	7,412 00		5
Line 4 minus line 5 (if negative, enter "0")	=			6
Adjustment factor	x	4		7
Multiply line 6 by line 7.				
Calculate lines 4 to 8 for each dependant, and enter the total medical expenses adjustment on line 8 and on line 5782, below the Prince Edward Island column.	=			8
Line 3 minus line 8 (if negative, enter "0").	=			9
Enter this amount on line 5876 in the Prince Edward Island column.	=			9

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2002

Section NS428MJ, Nova Scotia tax

Complete this section if you have income allocated to Nova Scotia in column 4 of the chart in Part 1 of this form.

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

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 1 in the applicable column

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7 **Nova Scotia tax on taxable income**

	If line 1 is \$29,590 or less		If line 1 is more than \$29,590, but not more than \$59,180		If line 1 is more than \$59,180
		2		2	
	0 00	3	29,590 00	3	59,180 00
		4		4	
	9.77%	5	14.95%	5	16.67%
		6		6	
	0 00	7	2,891 00	7	7,315 00
		8		8	

Enter your Nova Scotia tax on taxable income from line 8

Enter your Nova Scotia tax on split income from line 15 of Form T1206

Add lines 9 and 10

Enter your Nova Scotia non-refundable tax credits from line D in the Nova Scotia column in Part 3 of this form

Nova Scotia dividend tax credit:

Amount from line 120 of your return

x 7.7% =

+

12

Nova Scotia overseas employment tax credit:

Amount from line 426 of federal Schedule 1

x 57.5% =

+

14

Nova Scotia minimum tax carry-over:

Amount from line 427 of federal Schedule 1

x 57.5% =

+

15

Add lines 12 through 15

Line 11 minus line 16 (if negative, enter "0")

Nova Scotia additional tax for minimum tax purposes from line C of Form T1219

Add lines 17 and 18

Percentage of income allocated to Nova Scotia, from column 5 of the chart in Part 1 of this form

Multiply line 19 by the percentage on line 20

Adjusted Nova Scotia income tax

Nova Scotia surtax: (Amount from line 21 minus \$10,000) x 10% (if negative, enter "0")

Add lines 21 and 22

		9
+		10
=		11
		12
		13
		14
		15
▶		16
=		17
+		18
=		19
x	%	20
=		21
+		22
=		23

If, at the end of the year, you were **not a resident of Nova Scotia**, enter the amount from line 23 on line 38 below.

If you were **a resident of Nova Scotia**, continue on line 24.

Residents of Nova Scotia only: Enter the provincial foreign tax credit from Form T2036

Line 23 minus line 24

-		24
=		25

Nova Scotia low-income tax reduction (for residents of Nova Scotia only)

If you had a spouse or common-law partner on December 31, 2002, you have to agree on who will claim the tax reduction as **only one of you** can make this claim for your family.

Basic reduction

claim \$300 **6195**

26

Reduction for spouse or common-law partner

claim \$300 **6197** +

27

Reduction for an eligible dependant claimed at line 5816

claim \$300 **6199** +

28

Reduction for dependent children born in 1984 or later: Number of dependent children

6099

x \$165 =

29

Add lines 26 through 29

=

30

Enter your net income from line 236 of your return

31

Enter your spouse or common-law partner's net income from page 1 of your return

+

32

Net family income: Add lines 31 and 32

=

33

(Amount from line 33 minus \$15,000) x 5% (if negative, enter "0") =

-

34

Line 30 minus line 34 (if negative, enter "0")

Nova Scotia low-income tax reduction

=

35

Amount from line 25

Nova Scotia low-income tax reduction from line 35

36

Line 36 minus line 37 (if negative, enter "0")

-

37

Enter this amount on line 3 in Part 5 of this form

Nova Scotia tax

=

38

Nova Scotia Amounts Transferred From Your Spouse or Common-law Partner

Schedule NS(S2)MJ
T2203 – 2002

If, at the end of the year, your spouse or common-law partner was a **resident of Nova Scotia**, complete this schedule to transfer, from your spouse or common-law partner, the unused part of his or her provincial amounts indicated below.

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form NS428, *Nova Scotia Tax*, or if applicable, in the Nova Scotia column in Part 3 of his or her Form T2203, if he or she were filing a return.

If, at the end of the year, your spouse or common-law partner was **not a resident of Nova Scotia**, enter on lines 1, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 the **lesser** of the federal or the applicable provincial or territorial amount designated in your name on the back of his or her Form T2202 or T2202A.

Age amount (if he or she was age 65 or older in 2002):

If your spouse or common-law partner's net income is \$26,284 or less, enter \$3,531.

Otherwise, enter the amount from line 5808 of his or her Form NS428.

Pension income amount: Enter the amount from line 5836 of his or her Form NS428

Disability amount: Enter the amount from line 5844 of his or her Form NS428

Tuition and education amounts:

Enter the provincial amount designated in your name on the back of his or her Form T2202 or T2202A

Add lines 1 to 4

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form NS428

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NS428

Spouse or common-law partner's adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on line 5864 in the Nova Scotia column in Part 3 of Form T2203.

**Nova Scotia amounts transferred from
your spouse or common-law partner**

		1
+		2
+		3
+		4
=		5
-		6
-		7
=		8
=		9

9403-S2

Nova Scotia Tuition and Education Amounts

Schedule NS(S11)MJ
T2203 – 2002

If you were a **resident of Nova Scotia**, complete Schedule NS(S11), *Provincial Tuition and Education Amounts*, and refer to the introduction of Part 3 of Form T2203.

If you were a **student** who was **not a resident of Nova Scotia**, at the end of the year, but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Nova Scotia tuition and education amounts to claim on line 5856 in the Nova Scotia column in Part 3 of Form T2203.

2001 unused tuition and education amounts

Enter on line 1 whichever of the following amounts from your 2001 *Notice of Assessment* or *Notice of Reassessment* is **less**: your unused **provincial or territorial** tuition and education amounts, if applicable, or your unused **federal** tuition and education amounts

Enter your eligible tuition fees paid for 2002

Education amount for 2002: Use columns B and C of forms T2202 and T2202A;

(only one claim per month, maximum 12 months)

Enter the number of months from Column **B**

(do not include any month that is also included in column C)

Enter the number of months from column **C**

Add lines 2, 3, and 4

Total 2002 tuition and education amounts

Add lines 1 and 5

Total available tuition and education amounts

Taxable income from line 260 of your return

Total of lines 5804 to 5848 of the Nova Scotia column in Part 3 of Form T2203

Line 7 minus line 8 (if negative, enter "0")

Enter the amount from line 6 or line 9, whichever is **less**, on line 5856 of the Nova Scotia column in Part 3 of Form T2203

**Nova Scotia tuition
and education amounts**

		1
		2
+		3
+		4
=		5
=		6
-		7
-		8
=		9
=		10

Use these charts to calculate some of the amounts you may need to complete the Nova Scotia column in Part 3 of Form T2203.

Line 5808 – Age amount

Maximum amount			3,531 00	1
Your net income from line 236 of your return				2
Base amount	-	26,284 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Nova Scotia column	=			7

Line 5812 – Spouse or common-law partner amount

Base amount			6,754 00	1
Spouse or common-law partner's net income (from page 1 of your return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5812 in the Nova Scotia column, \$6,140 or the amount on line 3, whichever is less	=			3

Line 5816 – Amount for an eligible dependant

Base amount			6,754 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter on line 5816 in the Nova Scotia column, \$6,140 or the amount on line 3, whichever is less	=			3

Line 5820 – Amount for infirm dependants age 18 or older

Base amount			7,231 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,386, enter \$2,386)	=			3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5820 in the Nova Scotia column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount			14,047 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,386, enter \$2,386)	=			3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5840 in the Nova Scotia column, the total amount claimed for **all** dependants.

Nova Scotia worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2002) 4,293 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2002.

Maximum supplement		2,941 00		2	
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,000 00		3	
Line 3 minus line 4 (if negative, enter "0")	=			4	
Line 2 minus line 5 (if negative, enter "0")	=			5	
			+		6
					7

Add lines 1 and 6 =

Enter on line 5844 in the Nova Scotia column (maximum amount \$7,234), the total amount claimed, **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

If your dependant was not a resident of Nova Scotia at the end of the year, do not use this chart. Instead, use the federal worksheet for line 318, and enter the result on line 5848 in the Nova Scotia column.

Enter the amount from line 7 of the chart for line 5844 for the dependant.				1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NS428	+			2
Add lines 1 and 2	=			3
Dependant's taxable income (from line 1 of his or her Form NS428)	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5
Enter, on line 5848 in the Nova Scotia column, the amount on line 1 or line 5, whichever is less	=			5

Complete this calculation for each dependant.

Enter, on line 5848 in the Nova Scotia column, the total amount claimed for **all** dependants.

Line 5876 – Medical expenses

Allowable medical expenses				1
Enter \$1,637 or 3% of line 236 of your return, whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Dependant's net income, if applicable (from line 236 of his or her return)				4
Base amount	-	7,231 00		5
Line 4 minus line 5 (if negative, enter "0")	=			6
Adjustment factor	x	4		7
Multiply line 6 by line 7.				
Calculate line 4 to line 8 for each dependant , and enter the total medical expenses adjustment on line 8 and on line 5783, below the Nova Scotia column.	=			8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Nova Scotia column.	=			9

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2002

Section NB428MJ, New Brunswick tax

Complete this section if you have income allocated to New Brunswick in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return _____ | _____ 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 1 in the applicable column	If line 1 is \$31,677 or less	If line 1 is more than \$31,677, but not more than \$63,354	If line 1 is more than \$63,354, but not more than \$103,000	If line 1 is more than \$103,000	
_____	_____	_____	_____	_____	2
Line 2 minus line 3 (cannot be negative)	0 00	31,677 00	63,354 00	103,000 00	3
_____	_____	_____	_____	_____	4
Multiply line 4 by line 5	x 9.68%	x 14.82%	x 16.52%	x 17.84%	5
_____	_____	_____	_____	_____	6
_____	+ 0 00	+ 3,066 00	+ 7,761 00	+ 14,310 00	7
Add lines 6 and 7	New Brunswick tax on taxable income	_____	_____	_____	8

Enter the amount from line 335 of your federal Schedule 1 Donations and gifts	_____	x 9.68% =	_____	9	
Enter the amount from line 345 of your federal Schedule 9	_____	x 9.68% =	+	10	
Enter the amount from line 347 of your federal Schedule 9	_____	x 17.84% =	+	11	
Add lines 9, 10, and 11	New Brunswick non-refundable tax credits			_____	12

Enter your New Brunswick tax on taxable income from line 8	_____	_____	_____	13
Enter your New Brunswick tax on split income from line 15 of Form T1206	_____	_____	+	14
Add lines 13 and 14	_____	_____	=	15

Enter your New Brunswick non-refundable tax credits from line 12	_____	_____	_____	16	
N.B. dividend tax credit:	_____	_____	_____	17	
Amount from line 120 of your federal return	_____	x 7.6% =	+	17	
N.B. overseas employment tax credit:	_____	_____	_____	18	
Amount from line 426 of federal Schedule 1	_____	x 57% =	+	18	
N.B. minimum tax carry-over:	_____	_____	_____	19	
Amount from line 427 of federal Schedule 1	_____	x 57% =	+	19	
Add lines 16, 17, 18 and 19	_____	_____	=	20	
Line 15 minus line 20 (if negative, enter "0")	_____	_____	=	21	
New Brunswick additional tax for minimum tax purposes from line D of Form T1219	_____	_____	+	22	
Add lines 21 and 22	_____	_____	=	23	
Percentage of income allocated to New Brunswick, from column 5 of the chart in Part 1 of this form	_____	_____	x %	24	
Multiply line 23 by the percentage on line 24	Adjusted New Brunswick income tax			_____	25

If, at the end of the year, you were **not a resident of New Brunswick**, enter the amount from line 25 on line 44 of the next page.

Residents of New Brunswick only: Enter the provincial foreign tax credit from Form T2036	_____	_____	-	26
Line 25 minus line 26	_____	_____	=	27
Residents of New Brunswick only: Enter any unused low-income tax reduction from line 44 of your spouse or common-law partner's Form NB428, or from line 52 of Section NB428MJ in Part 4 of his or her Form T2203, if applicable	_____	_____	_____	28
Line 27 minus line 28 (if negative, enter "0")	_____	_____	=	29

If you are claiming an amount on line 28, enter the amount from line 29 on line 44 of the next page. **Otherwise**, continue on line 30 of the next page to calculate your New Brunswick low-income tax reduction.

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Part 4 – Provincial tax (Multiple jurisdictions)
Section NB428MJ, New Brunswick tax (continued)

T2203 – 2002

New Brunswick low-income tax reduction (for residents of New Brunswick only)

If you had a spouse or common-law partner on December 31, 2002, you have to agree on who will claim this reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person.

Basic reduction	claim \$326	6157			30
Reduction for your spouse or common-law partner	claim \$326	6158	+		31
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$326	6159	+		32
Add lines 30, 31, and 32	maximum \$652	=			▶ 33
Enter your net income from line 236 of your return					34
Enter your spouse or common-law partner's net income from page 1 of your return		+			35
Net family income: Add lines 34 and 35		=			36
Base amount		-	11,000	00	37
Line 36 minus line 37 (if negative, enter "0")		=			38
Applicable rate		x	5%		39
Multiply line 38 by line 39		=			▶ 40
Line 33 minus line 40 (if negative, enter "0")	New Brunswick low-income tax reduction	=			41
Enter the amount from line 27 in this section					42
Enter your New Brunswick low-income tax reduction from line 41		-			43
Line 42 minus line 43 (if negative, enter "0")		=			44

New Brunswick political contribution tax credit

New Brunswick political contributions made in 2002	6155				45
Enter the credit calculated in the chart for line 46 below	(maximum \$500)				- 46
Line 44 minus line 46 (if negative, enter "0")		=			47

Labour-sponsored venture capital tax credit

Labour-sponsored venture capital fund tax credit from Certificate NB-LSVC-1	(maximum \$750)	6167			• 48
Line 47 minus line 48 (if negative, enter "0")					
Enter this amount on line 4 in Part 5 of this form	New Brunswick tax	=			49

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

Enter the amount from line 43					50
Enter the amount from line 42		-			51
Line 50 minus line 51 (if negative, enter "0")	Unused amount	=			52

Your spouse or common-law partner can claim this amount on line 27 of his or her Form NB428, or if he or she is also subject to tax on multiple jurisdictions, on line 28 in section NB428MJ of Part 4 of his or her Form T2203.

Calculation chart for line 46 – New Brunswick political contribution tax credit

Determine the amount to enter on line 46 as follows:

- if your contributions (on line 45) are **more than \$1,075**, enter \$500 on line 46;
- if your contributions are **\$1,075 or less**, use the amount on line 45 to determine which ONE of the following columns to complete.

	If line 45 is \$200 or less	If line 45 is more than \$200, but not more than \$550	If line 45 is more than \$550, but not more than \$1,075	
Enter your total contributions from line 45 in the applicable column				53
Line 53 minus line 54	=	=	=	54
Multiply line 55 by line 56	x	x	x	55
Add lines 57 and 58. Enter the result on line 46.	=	=	=	56
	+ 0 00	+ 1 50 00	+ 3 25 00	57
	=	=	=	58
				59

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2002

Section ON428MJ, Ontario tax

Complete this section if you have income allocated to Ontario in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return _____ | _____ | **1**

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

	If line 1 is \$31,893 or less	If line 1 is more than \$31,893, but not more than \$63,786	If line 1 is more than \$63,786
Enter the amount from line 1 in the applicable column	_____ _____ 2	_____ _____ 2	_____ _____ 2
Line 2 minus line 3 (cannot be negative)	- 0 00 _____ 3	- 31,893 00 _____ 3	- 63,786 00 _____ 3
Multiply line 4 by line 5	x 6.05% _____ 4	x 9.15% _____ 4	x 11.16% _____ 4
	= _____ _____ 5	= _____ _____ 5	= _____ _____ 5
	+ 0 00 _____ 6	+ 1,930 00 _____ 6	+ 4,848 00 _____ 6
Ontario tax on taxable income	= _____ _____ 7	= _____ _____ 7	= _____ _____ 7
Add lines 6 and 7	= _____ _____ 8	= _____ _____ 8	= _____ _____ 8

Enter your Ontario tax on taxable income from line 8 _____ | _____ | **9**
Residents of Ontario only: Enter your Ontario tax on split income from line 15 of Form T1206 + _____ | _____ | **10**
 Add lines 9 and 10 = _____ | _____ | **11**

Enter your Ontario non-refundable tax credits from line D in the Ontario column in Part 3 of this form	_____ _____ 12
Ontario dividend tax credit for residents of Ontario only: Amount from line 120 of your return x 5.13% =	+ _____ _____ 13
Ontario overseas employment tax credit for residents of Ontario only: Amount from line 426 of federal Schedule 1 x 38.5% =	+ _____ _____ 14
Enter your Ontario minimum tax carryover from line 69 of Form T1219-ON 5209	+ _____ _____ 15
Add lines 12, 13, 14, and 15	= _____ _____ 16
Line 11 minus line 16 (if negative, enter "0")	= _____ _____ 17
Enter your Ontario additional tax for minimum tax purposes from line E of Form T1219	+ _____ _____ 18
Add lines 17 and 18	= _____ _____ 19
Percentage of income allocated to Ontario, from column 5 of the chart in Part 1 of this form	x _____ _____ 20
Multiply line 19 by the percentage on line 20	= _____ _____ 21

Complete lines 22 to 27 only if you entered an amount on line 15 above, **otherwise**, enter "0" on line 27, and continue on line 28.

Amount from line 18 of Form T1219-ON	_____ _____ 22
Amount from line 42 of Form T1219-ON	+ _____ _____ 23
Amount from line 65 of Form T1219-ON	+ _____ _____ 24
Add lines 22, 23 and 24	= _____ _____ 25
Percentage of income not allocated to Ontario: 100% minus percentage on line 20	x _____ _____ 26
Multiply line 25 by the percentage calculated on line 26	= _____ _____ 27
Line 21 minus line 27 (if negative, enter "0")	= _____ _____ 28

If, at the end of the year, you were a **resident of Ontario**, enter the amount from line 28 on line 28 of the next page, and continue on line 29.

If you were **not a resident of Ontario**, enter the amount from line 28 on line 39 of the next page, and continue on line 40.

Ontario Amounts Transferred From Your Spouse or Common-law Partner

Schedule ON(S2)MJ
T2203 – 2002

If, at the end of the year, your spouse or common-law partner was a **resident of Ontario**, complete this schedule to transfer, from your spouse or common-law partner, the unused part of his or her provincial amounts indicated below.

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form ON428, Ontario Tax. If he or she was **not a resident of Ontario** at the end of the year, complete Form ON428 or ON428(MJ) for him or her as if he or she were a resident of Ontario.

Age amount (if he or she was 65 or older in 2002):

If your spouse or common-law partner's net income is \$27,938 or less, enter \$3,753.

Otherwise, enter the amount from line 5808 of his or her Form ON428.

Pension income amount:

Enter the amount from line 5836 of his or her Form ON428

Disability amount:

Enter the amount from line 5844 of his or her Form ON428

Tuition and education amounts: Enter the provincial amount designated in your name on the back of his or her Form T2202 or T2202A. If he or she was not a resident of Ontario, complete Schedule ON(S11)MJ on the next page to determine the amount to enter on this line.

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form ON428

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form ON428

Spouse or common-law partner's adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on line 5864 in the Ontario column in Part 3 of Form T2203.

**Ontario amounts transferred from
your spouse or common-law partner**

		6
-		7
=		8
-		9
=		9

Ontario Tuition and Education Amounts

If you were a **student** who was a **resident of Ontario**, complete Schedule ON(S11), *Provincial Tuition and Education Amounts*, and refer to the introduction of Part 3 of Form T2203.

If you were a **student** who was **not a resident of Ontario** but you have income allocated to that province in column 4 in Part 1 of Form T2203, **complete this schedule** to calculate your Ontario tuition and education amounts to claim on line 5856 in the Ontario column in Part 3 of Form T2203.

If you are the **individual** designated by a student, who was not a resident of Ontario at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it for each student as if he or she were a resident of Ontario.

2001 unused tuition and education amounts

Enter your unused **provincial or territorial** tuition and education amounts from your 2001 *Notice of Assessment or Notice of Reassessment*. If you do not have provincial or territorial amounts, enter your unused **federal** tuition and education amounts.

			1
Enter your eligible tuition fees paid for 2002			2
Education amount for 2002: Use column B and column C of Form T2202 and Form T2202A; (only one claim per month, maximum 12 months)			
Enter the number of months from column B , (do not include any amount that is also included in column C)	x \$124 =	+	3
Enter the number of months from column C	x \$414 =	+	4
Add lines 2, 3, and 4	Total 2002 tuition and education amounts	=	5
Add lines 1 and 5	Total available tuition and education amounts	=	6

Taxable income from line 260 of your return			7
Total of lines 5804 to 5848 in the Ontario column in Part 3 of Form T2203	-		8
Line 7 minus line 8 (if negative, enter "0")	=		9
Unused Ontario tuition and education amounts claimed for 2002:			
Enter the amount from line 1 or line 9, whichever is less	-		10
Line 9 minus line 10	=		11
2002 tuition and education amounts claimed for 2002:			
Enter the amount from line 5 or line 11, whichever is less		+	12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Ontario column in Part 3 of Form T2203.		=	13

Complete lines 14 to 17 only if you are the individual designated to claim the student's unused amounts

Enter \$5,315 or the amount from line 5, whichever is less			14
Enter the amount from line 12	-		15
Line 14 minus line 15	=		16
Enter on this line, and on line 5860 in the Ontario column in Part 3 of your Form T2203, OR on line 4 of your Schedule ON(S2)MJ, an amount that is not more than the amount on line 16.			17

Ontario tuition and education amounts transferred

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2002) 6,210 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2002.

Maximum supplement					
		3,623	00		2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,122	00		3 4
Line 3 minus line 4 (if negative, enter "0")	=			-	5
Line 2 minus line 5 (if negative, enter "0")	=			-	6
Add lines 1 and 6				+	7

Enter on line 5844 in the Ontario column (maximum amount \$9,833), the total amount claimed, **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

If your dependant was not a resident of Ontario at the end of the year, the Form ON428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were a resident of Ontario at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant					
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428				+	1 2
Add lines 1 and 2				=	3
Dependant's taxable income (from line 1 of his or her Form ON428)				-	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")				=	5
Enter, on line 5848 in the Ontario column, the amount on line 1 or line 5, whichever is less				=	5

Complete this calculation for each dependant.

Enter, on line 5848, the total amount claimed for **all** dependants.

Line 5876 – Medical expenses

Allowable Ontario medical expenses*. Also enter this amount on line 5788, below the Ontario column.					
Enter \$1,740 or 3% of line 236 of your return, whichever is less				-	1 2
Line 1 minus line 2 (if negative, enter "0")				=	3
Dependant's net income, if applicable (from line 236 of his or her return)				-	4
Base amount	-	7,686	00		5
Line 4 minus line 5 (if negative, enter "0")	=			-	6
Adjustment factor	x	4.25			7
Multiply line 6 by 4.25. Calculate line 4 to line 8 for each dependant, and enter the total medical expenses adjustment on line 8 and on line 5784, below the Ontario column.				=	8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Ontario column.				-	9

* The allowable medical expenses you can claim on line 1 are the same as those you can claim on line 330 of your federal Schedule 1, except for the following:

- the maximum Ontario claim for attendant care expenses is \$10,629 (\$21,259 in the year of death);
- the maximum Ontario claim for the cost of a van adapted for transportation of a patient requiring the use of a wheelchair is \$5,315; and
- the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,126.

The medical expenses you claim have to cover the same 12 month period ending in 2002, but must not have been claimed on a 2001 return. They have to be more than either 3% of your net income (line 236) or \$1,740, whichever is less.

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2002

Section MB428MJ, Manitoba tax

Complete this section if you have income allocated to Manitoba in column 4 of the chart in Part 1 of this form.

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

		1
--	--	----------

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 1 in the applicable column

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7 **Manitoba tax on taxable income**

Enter the amount from line 335 of your federal Schedule 1 Donations and gifts

Enter the amount from line 345 of your federal Schedule 9

Enter the amount from line 347 of your federal Schedule 9

Add lines 9,10, and 11

Enter your Manitoba tax on taxable income from line 8

Enter your Manitoba tax on split income from line 15 of Form T1206

Add lines 13 and 14

Enter your Manitoba non-refundable tax credits from line 12

Manitoba dividend tax credit:

Amount from line 120 of your federal return

Manitoba overseas employment tax credit:

Amount from line 426 of federal Schedule 1

Manitoba minimum tax carry-over:

Amount from line 427 of federal Schedule 1

Add lines 16 through 19

Line 15 minus line 20 (if negative, enter "0")

Manitoba family tax reduction (for details, see the information sheet on the next page)

Basic reduction

Basic reduction for dependent spouse or common-law partner claim \$225

Reduction for an eligible dependant claimed on line 305 of your federal Schedule 1 claim \$225

Age reduction for self claim \$225

Age reduction for spouse or common-law partner claim \$225

Disability reduction for spouse or common-law partner claim \$300

Disability reduction for self or for a dependant other than your spouse or common-law partner Number of disability claims **6072** × \$300 =

Reduction for disabled dependants born in 1984 or earlier Number of disabled dependants **6074** × \$300 =

Reduction for dependent children born in 1984 or later (complete the chart on the next page) Number of dependent children **6076** × \$300 =

Add lines 22 through 30

Enter your net income from line 236 of your return × 1% =

Line 31 minus line 32 (if negative, enter "0")

Manitoba family tax reduction

Line 21 minus line 33 (if negative, enter "0") Enter this amount on line 34 on the back.

	If line 1 is \$30,544 or less	If line 1 is more than \$30,544, but not more than \$65,000	If line 1 is more than \$65,000
	2	2	2
	3	3	3
	4	4	4
	5	5	5
	6	6	6
	7	7	7
	8	8	8
		× 10.9% =	9
		× 10.9% =	10
		× 17.4% =	11
		Manitoba non-refundable tax credits	12
			13
		+	14
		=	15
			16
		+	17
		+	18
		+	19
		=	20
		=	21
		225 00	22
		+	23
		+	24
		+	25
		+	26
		+	27
		+	28
		+	29
		+	30
		=	31
		-	32
		=	33
		=	34

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2002

Section MB428MJ, Manitoba tax (continued)

Enter the amount from line 34 on the front			34
Manitoba additional tax for minimum tax purposes from line F of Form T1219	+		35
Add lines 34 and 35	=		36
Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form	x	%	37
Multiply line 36 by the percentage on line 37	=		38
		Adjusted Manitoba income tax	

Manitoba political contribution tax credit

Enter the Manitoba political contributions made in 2002		6140		39
Enter the credit from the calculation chart for line 40 below (maximum \$500)	-			40
Line 38 minus line 40 (if negative, enter "0")	=			41

Labour-sponsored funds tax credit

Enter your labour-sponsored funds tax credit from Slip T2C (MAN.) (maximum \$750)		6080		42
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Equity tax credit

Enter your equity tax credit from Slip T2ETC (MAN.) (maximum \$1,500)	+	6081		43
Add lines 42 and 43	=			44
Line 41 minus line 44 (if negative, enter "0")	=			45

Residents of Manitoba only: Enter the provincial foreign tax credit from Form T2036	-			46
Line 45 minus line 46	=			47

Enter the Manitoba mineral exploration tax credit from Form T1241		6083		48
Line 47 minus line 48 (if negative, enter "0")	-			
Enter the result on line 6 in Part 5 of this form			Manitoba tax	49

Calculation chart for line 40 – Manitoba political contribution tax credit

Determine the amount to enter on line 40 as follows:

- if your contributions (on line 39) are **more than \$1,075**, enter \$500 on line 40;
- if your contributions are **\$1,075 or less**, use the amount on line 39 to determine which ONE of the following columns to complete.

	If line 39 is \$200 or less	If line 39 is more than \$200, but not more than \$550	If line 39 is more than \$550, but not more than \$1,075	
Enter your total contributions from line 39 in the applicable column				50
	- 0 00	- 200 00	- 550 00	51
Line 50 minus line 51	=	=	=	52
	x 75%	x 50%	x 33.33%	53
Multiply line 52 by line 53	=	=	=	54
	+ 0 00	+ 150 00	+ 325 00	55
Add lines 54 and 55. Enter the result on line 40.	=	=	=	56

Chart for line 30 – Details of dependent children born in 1984 or later (Manitoba family tax reduction)

Child's name	Relationship to you	Child's date of birth			Social insurance number (if available)
		Year	Month	Day	

Information about Manitoba family tax reduction

Line 23 – Basic reduction for dependent spouse or common-law partner

Claim \$225 if you claimed the spouse or common-law partner amount on line 303 of Schedule 1.

Line 24 – Reduction for an eligible dependant

Claim \$225 if you claimed the amount for an eligible dependant on line 305 of Schedule 1.

Line 25 – Age reduction for self

Claim \$225 if you were 65 or older at the end of the year.

Line 26 – Age reduction for spouse or common-law partner

Claim \$225 if you claimed a transfer of your spouse or common-law partner's age amount on line 1 of your Schedule 2, **and** the amount on line 1 **is more than** the amount on line 8 of that schedule.

Line 27 – Disability reduction for spouse or common-law partner

Claim \$300 if you claimed a transfer of your spouse or common-law partner's disability amount on line 3 of your Schedule 2, **and** the amount on line 9 **is more than** the amount on line 4 of that schedule.

Line 28 – Disability reduction for self or for a dependant other than your spouse or common-law partner

Enter beside box 6072 the number of disability claims you are making.

Claim \$300 for each of the following:

- the disability amount you claimed on line 316 of Schedule 1; and
- each disability amount claimed on line 318 of your or your spouse or common-law partner's Schedule 1.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this reduction for a dependant.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 318 for the same dependant, you must agree on who will claim the provincial reduction for the dependant. If you cannot agree, only the individual with the higher net income can claim this reduction.

Line 29 – Reduction for disabled dependants born in 1984 or earlier

Enter beside box 6074 the number of disabled dependants you are claiming. **Do not include** any dependant for whom you claimed the reduction for an eligible dependant on line 24.

Claim \$300 for each disabled dependant age 18 or older for whom an amount was claimed on line 306 of your or your spouse or common-law partner's Schedule 1.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this reduction.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 306 for the same dependant, you must agree on who will claim the provincial reduction for the dependant. If you cannot agree, only the individual with the higher net income can claim this reduction.

Line 30 – Reduction for dependent children born in 1984 or later

Enter the number of your dependent children beside box 6076. **Do not include** any dependant for whom you claimed the reduction for an eligible dependant on line 24.

Claim \$300 for each child who was 18 or younger on December 31, 2002, for whom **all** of the following apply:

- you are the parent (legal or in fact) of the child;
- the child was a resident of Canada and lived with you in 2002;
- no one else is claiming this reduction for the child;
- no one is claiming an amount for a spouse or common-law partner or an amount for an eligible dependant for the child; and
- a special allowance under the *Children's Special Allowances Act* has not been received by anyone (such as a foster parent) for the child.

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this reduction.

If you and a supporting individual other than your spouse or common-law partner can claim this reduction, you must agree on who will claim it. If you cannot agree, only the individual with the higher net income can claim the reduction.

Please give details of your dependent children in the chart for line 30 at the end of section MB428MJ in Part 4 of Form T2203.

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2002

Section SK428MJ, Saskatchewan tax

Complete this section if you have income allocated to Saskatchewan in column 4 of the chart in Part 1 of this form.

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

_____ 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 1 in the applicable column

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7

Saskatchewan tax on taxable income

	If line 1 is \$30,000 or less		If line 1 is more than \$30,000, but not more than \$60,000		If line 1 is more than \$60,000	
_____	_____	2	_____	2	_____	2
- 0 00		3	- 30,000 00	3	- 60,000 00	3
= _____		4	= _____	4	= _____	4
x 11.25%		5	x 13.25%	5	x 15.5%	5
= _____		6	= _____	6	= _____	6
+ 0 00		7	+ 3,375 00	7	+ 7,350 00	7
= _____		8	= _____	8	= _____	8

Enter your Saskatchewan tax on taxable income from line 8

_____ 9

Residents of Saskatchewan only:

Enter your Saskatchewan farm and small business capital gains tax credit from Form T1237

6355 - _____ • 10

Line 9 minus line 10

= _____ 11

Enter your Saskatchewan tax on split income from line 15 of Form T1206

+ _____ 12

Add lines 11 and 12

= _____ 13

Enter your Saskatchewan non-refundable tax credits from line D in the Saskatchewan column in Part 3 of this form

Saskatchewan dividend tax credit:

Amount from line 120 of your federal return _____ x 8% =

_____ 14

+ _____ 15

Saskatchewan overseas employment tax credit:

Amount from line 426 of federal Schedule 1 _____ x 50% =

+ _____ 16

Saskatchewan minimum tax carry-over:

Amount from line 427 of federal Schedule 1 _____ x 50% =

+ _____ 17

Add lines 14, 15, 16 and 17

= _____ 18

Line 13 minus line 18 (if negative, enter "0")

= _____ 19

Saskatchewan additional tax for minimum tax purposes from line G of Form T1219

+ _____ 20

Add lines 19 and 20

= _____ 21

Percentage of income allocated to Saskatchewan, from column 5 of the chart in Part 1 of this form

x _____ % 22

Multiply line 21 by the percentage on line 22

Adjusted Saskatchewan income tax

= _____ 23

Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036

- _____ 24

Line 23 minus line 24

= _____ 25

Saskatchewan royalty tax rebate

Enter your Saskatchewan royalty tax rebate from Form T82

- _____ 26

Line 25 minus line 26

= _____ 27

Saskatchewan political contribution tax credit

Enter Saskatchewan political contributions made in 2002

6368 _____ 28

Enter the credit you calculated on the chart for line 29 on the next page

(maximum \$500)

- _____ 29

Line 27 minus line 29 (if negative, enter "0")

= _____ 30

Labour-sponsored venture capital tax credit (for residents of Saskatchewan only)

For investments in venture capital corporations that are registered in Saskatchewan:

Enter your tax credit from Slip T2C (SASK.)

(maximum \$1,000)

_____ 31

For investments in venture capital corporations that are registered federally only:

Enter your tax credit from Slip T2C (SASK.)

(maximum \$525)

+ _____ 32

Add lines 31 and 32

(maximum \$1,000)

Labour-sponsored venture capital tax credit **6374** =

• _____ 33

Line 30 minus line 33 (if negative, enter "0") Enter this amount on line 34 on the back.

= _____ 34

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2002

Section SK428MJ, Saskatchewan tax (continued)

Enter the amount from line 34 on the front of this form _____ | _____ 34

Saskatchewan post-secondary graduate tax credit (residents of Saskatchewan only)

Enter \$350 if a certificate for this credit was issued in your name for 2002 **6376** | _____ • 35
 Unused Saskatchewan post-secondary graduate tax credit from
 your 2001 *Notice of Assessment* or *Notice of Reassessment* _____ | _____ 36
 Enter the amount from line 35 or **Saskatchewan post-secondary**
 line 36, **whichever applies** **graduate tax credit for SK residents** _____ | _____ ▶ - _____ 37
 Line 34 minus line 37 (if negative, enter "0") _____ | _____ = _____ 38

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC **6360** | _____ • 39
 Unused Saskatchewan mineral exploration tax credit from
 your 2001 *Notice of Assessment* or *Notice of Reassessment* _____ | _____ + _____ 40
 Add lines 39 and 40 **Saskatchewan mineral exploration tax credit** _____ | _____ = _____ ▶ - _____ 41
 Line 38 minus line 41 (if negative, enter "0") _____ | _____ = _____ 42
 Enter your Saskatchewan qualifying environmental trust tax credit _____ | _____ - _____ 43
 Line 42 minus line 43 (if negative, enter "0") _____ | _____ = _____ 44
 Enter the result on line 7 in Part 5 of this form **Saskatchewan tax** _____ | _____ = _____ 44

Request for carryback of unused mineral exploration tax credit

Amount from line 41 _____ | _____ 45
 Amount from line 38 _____ | _____ - _____ 46
 Line 45 minus line 46 (if negative, enter "0") _____ | _____ = _____ 47

Enter, on the following lines, any part of the amount from line 47 that you want to carry back to reduce your Saskatchewan tax for prior years.

Enter the amount you want to carry back to **2001** **6361** | _____ • 48
 Enter the amount you want to carry back to **2000** **6362** | _____ • 49
 Enter the amount you want to carry back to **1999** **6363** | _____ • 50

Chart for line 5821 in the Saskatchewan column in Part 3 (residents of Saskatchewan only)

Details of dependent children born in 1984 or later

Child's name	Relationship to you	Child's date of birth			Social insurance number (if available)
		Year	Month	Day	

Saskatchewan Amounts Transferred From Your Spouse or Common-law Partner

Schedule SK(S2)MJ

T2203 – 2002

If, at the end of the year, your spouse or common-law partner was a **resident of Saskatchewan**, complete this schedule to transfer, from your spouse or common-law partner, the unused part of his or her provincial amounts indicated below.

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form SK428, *Saskatchewan Income Tax and Credits*. If he or she was **not a resident of Saskatchewan** at the end of the year, complete Form SK428 or SK428(MJ) for him or her as if he or she were a resident of Saskatchewan.

Amount for dependent children (born in 1984 or later):

Enter the amount from line 5821 of his or her Form SK428

		1
--	--	---

Age amount (if he or she was age 65 or older in 2002):

If your spouse or common-law partner's net income is \$27,749 or less, enter \$3,728.

Otherwise, enter the amount from line 5808 of his or her Form SK428

	+	2
--	---	---

Senior supplementary amount:

Enter the amount from line 5822 of his or her Form SK428

	+	3
--	---	---

Pension income amount:

Enter the amount from line 5836 of his or her Form SK428

	+	4
--	---	---

Disability amount:

Enter the amount from line 5844 of his or her Form SK428

	+	5
--	---	---

Tuition and education amounts:

Enter the provincial amount designated in your name on the back of his or her Form T2202 or T2202A. If he or she was not a resident of Saskatchewan, complete Schedule SK(S11)MJ to determine the amount to enter on this line.

	+	6
--	---	---

Add lines 1 to 6

	=	7
--	---	---

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form SK428

		8
--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form SK428

	-	9
--	---	---

Spouse or common-law partner's adjusted taxable income:

Line 8 minus line 9 (if negative, enter "0")

	=	
--	---	--

	-	10
--	---	----

Line 7 minus line 10 (if negative, enter "0").

Enter this amount on line 5864 in the Saskatchewan column in Part 3 of Form T2203.

**Saskatchewan amounts transferred from
your spouse or common-law partner**

	=	11
--	---	----

Use these charts to calculate some of the amounts you may need to complete the Saskatchewan column in Part 3 of Form T2203, and to calculate your Saskatchewan political contribution tax credit.

Line 5812 – Spouse or common-law partner amount

Base amount		8,800	00	1
Spouse or common-law partner's net income (from page 1 of your return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5812 in the Saskatchewan column, \$8,000 or the amount on line 3, whichever is less	=			3

Line 5816 – Amount for an eligible dependant

Base amount		8,800	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5816 in the Saskatchewan column, \$8,000 or the amount on line 3, whichever is less	=			3

Line 5820 – Amount for infirm dependants age 18 or older

Base amount		8,720	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=			3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5820 in the Saskatchewan column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount		15,917	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=			3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5840 in the Saskatchewan column, the total amount claimed for **all** dependants.

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2002)		6,180	00	1
--	--	-------	----	---

Supplement calculation if you were **under age 18** on December 31, 2002.

Maximum supplement		3,605	00	2
Total child care and attendant care expenses claimed for you by anyone				3
Base amount	-	2,112	00	4
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")	=			6
Add lines 1 and 6	=			7

Enter this amount in the Saskatchewan column (maximum amount \$9,785), **unless** this chart is being completed for the claim on line 5848.

Saskatchewan worksheet (MJ) (continued)

Line 5848 – Disability amount transferred from a dependant

If your dependant was not a resident of Saskatchewan at the end of the year, the Form SK428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were resident of Saskatchewan at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form SK428	+		2
Add lines 1 and 2	=		3
Dependant's taxable income (from line 1 of his or her Form SK428)	-		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")			5
Enter, on line 5848 in the Saskatchewan column, the amount on line 1 or line 5, whichever is less	=		5

Complete this calculation for each dependant.

Enter, on line 5848 in the Saskatchewan column, the total amount claimed for **all** dependants.

Line 5876 – Medical expenses

Allowable medical expenses			1
Enter \$1,728 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Dependant's net income, if applicable (from line 236 of his or her return)			4
Base amount	-	8,000 00	5
Line 4 minus line 5 (if negative, enter "0")	=		6
Adjustment factor	x	2.84	7
Multiply line 6 by line 7. Calculate line 4 to line 8 for each dependant, and enter the total medical expenses adjustment on line 8 and on line 5785, below the Saskatchewan column.	=		8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Saskatchewan column.	=		9

Line 29 – Saskatchewan political contribution tax credit

Determine the amount to enter on line 29 in Section SK428MJ, Saskatchewan tax, in Part 4 of Form T2203 as follows:

- if your contributions (on line 28) are **more than \$1,075**, enter \$500 on line 29 in Section SK428MJ;
- if your contributions are **\$1,075 or less**, use the amount on line 28 to determine which ONE of the following columns to complete.

	If line 28 is \$200 or less	If line 28 is more than \$200, but not more than \$550	If line 28 is more than \$550, but not more than \$1,075	
Enter your total contributions from line 28 in Section SK428MJ	-	-	-	1
Line 1 minus line 2	=	=	=	2
Multiply line 3 by line 4	x	x	x	3
Add lines 5 and 6. Enter the result on line 29 in Section SK428MJ.	=	=	=	4
	+	+	+	5
	=	=	=	6
	=	=	=	7

Alberta Amounts Transferred From Your Spouse or Common-law Partner

If, at the end of the year, your spouse or common-law partner was a **resident of Alberta**, complete this schedule to transfer, from your spouse or common-law partner, the unused part of his or her provincial amounts indicated below.

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form AB428, *Alberta Tax and Credits*. If he or she was **not a resident of Alberta** at the end of the year, complete Form AB428 or AB428(MJ) for him or her as if he or she were a resident of Alberta.

Age amount (if he or she was age 65 or older in 2002):

If your spouse or common-law partner's net income is \$27,857 or less enter \$3,742.

Otherwise, enter the amount from line 5808 of his or her Form AB428

		1
--	--	---

Pension income amount:

Enter the amount from line 5836 of his or her Form AB428

	+	2
--	---	---

Disability amount: Enter the amount from line 5844 of his or her Form AB428

	+	3
--	---	---

Tuition and education amounts: Enter the provincial amount designated in your name on the back of his or her Form T2202 or T2202A. If he or she was not a resident of Alberta, complete Schedule AB(S11)MJ to determine the amount to enter on this line.

	+	4
--	---	---

Add lines 1 to 4

	=	5
--	---	---

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form AB428

		6
--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form AB428

	-	7
--	---	---

Spouse or common-law partner's adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

	=	
--	---	--

	-	8
--	---	---

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on line 5864 in the Alberta column in Part 3 of Form T2203.

**Alberta amounts transferred from
your spouse or common-law partner**

	=	9
--	---	---

Alberta Tuition and Education Amounts

If you were a **student** who was a **resident of Alberta**, complete Schedule AB(S11), *Provincial Tuition and Education Amounts*, and refer to the introduction of Part 3 of Form T2203.

If you were a **student** who was **not a resident of Alberta** but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Alberta tuition and education amounts to claim on line 5856 in the Alberta column in Part 3 of Form T2203.

If you are the **individual** designated by a student, who was not a resident of Alberta at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it for each student as if he or she were a resident of Alberta.

Unused federal tuition and education amounts from your 2001 <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>			1
Enter your eligible tuition fees paid for 2002			2
Education amount for 2002: Use columns B and C of forms T2202 and T2202A; (only one claim per month, maximum 12 months)			
Enter the number of months from column B (do not include any month that is also included in column C)	× \$124 =	+	3
Enter the number of months from column C	× \$414 =	+	4
Add lines 2, 3, and 4	Total 2002 tuition and education amounts	=	5
Add lines 1 and 5	Total available tuition and education amounts	=	6
Taxable income from line 260 of your return			7
Total of lines 5804 to 5848 in the Alberta column in Part 3 of Form T2203	–		8
Line 7 minus line 8 (if negative, enter "0")	=		9
Unused Alberta tuition and education amounts claimed for 2002:			
Enter the amount from line 1 or line 9, whichever is less	–		10
Line 9 minus line 10	=		11
2002 tuition and education amounts claimed for 2002:			
Enter the amount from line 5 or line 11, whichever is less	+		12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the AB column in Part 3 of Form T2203.	=	Alberta tuition and education amounts claimed by the student for 2002	13

Complete lines 14 to 17 only if you are the individual designated to claim the student's unused amounts

Enter \$5,000 or the amount from line 5, whichever is less			14
Enter the amount from line 12	–		15
Line 14 minus line 15	=		16
Enter on this line, and on line 5860 in the Alberta column in Part 3 of your Form T2203, OR on line 4 of your Schedule AB(S2)MJ, an amount that is not more than the amount on line 16.			
Alberta tuition and education amounts transferred			17

Use these charts to calculate some of the amounts you may need to complete the Alberta column in Part 3 of Form T2203, and to calculate your Alberta political contribution tax credit.

Line 5808 – Age amount

Maximum amount			3,742 00	1
Your net income from line 236 of your return				2
Base amount	-	27,857 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Alberta column.			=	7

Line 5812 – Spouse or common-law partner amount

Base amount			13,339 00	1
Spouse or common-law partner's net income (from page 1 of your return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter the amount from line 3 on line 5812 in the Alberta column.			=	3

Line 5816 – Amount for an eligible dependant

Base amount			13,339 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter the amount from line 3 on line 5816 in the Alberta column.			=	3

Line 5820 – Amount for infirm dependants age 18 or older

Base amount			8,754 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,619, enter \$3,619)	=			3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5820 in the Alberta column, the total amount claimed for **all** dependants.

Line 5836 – Pension income amount

Amount from line 115 of your return				1
Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2002, or you received the payments because of the death of your spouse or common-law partner	+			2
Add lines 1 and 2	=			3
Foreign pension income included on line 115 of your return and deducted on line 256 of your return				4
Income from a U.S. individual retirement account (IRA) included on line 115 of your return	+			5
Add lines 4 and 5	=			6
Line 3 minus line 6 (if negative, enter "0")				7
Enter, on line 5836 in the Alberta column, \$1,034 or the amount on line 7, whichever is less .			=	7

Line 5840 – Caregiver amount

Base amount			15,978 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,619, enter \$3,619)	=			3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5840 in the Alberta column, the total amount claimed for **all** dependants.

Alberta worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2002) 6,204 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2002.

Maximum supplement		3,619 00		2	
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,120 00		3	
Line 3 minus line 4 (if negative, enter "0")	=			4	
Line 2 minus line 5 (if negative, enter "0")	=			5	
				5	+
				6	
Add lines 1 and 6	=			7	

Enter this amount on line 5844 in the Alberta column (maximum amount \$9,823), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

If your dependant was not a resident of Alberta at the end of the year, the Form AB428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were resident of Alberta at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.					1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form AB428	+				2
Add lines 1 and 2	=				3
Dependant's taxable income (from line 1 of his or her Form AB428)	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5
Enter, on line 5848 in the Alberta column, the amount on line 1 or line 5, whichever is less	=				5

Complete this calculation for each dependant.

Enter, on line 5848 in the Alberta column, the total amount claimed for **all** dependants.

Line 5876 – Medical expenses

Medical expenses					1
Enter \$1,735 or 3% of line 236 of your return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3
Dependant's net income, if applicable (from line 236 of his or her return)	-				4
Base amount	-	13,339 00			5
Line 4 minus line 5 (if negative, enter "0")	=				6
Adjustment factor	x	3.2			7
Multiply line 6 by line 7.					
Calculate line 4 to line 8 for each dependant , and enter the total medical expenses adjustment on line 8 and on line 5786, below the Alberta column.	=				8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Alberta column.	=				9

Line 31 – Alberta political contribution tax credit

Determine the amount to enter on line 30 in Section AB428MJ, Alberta tax, in Part 4 of Form T2203 as follows:

- if your contributions (on line 29) are **more than \$1,725**, enter \$750 on line 30 in Section AB428MJ;
- if your contributions are **\$1,725 or less**, use the amount on line 29 to determine which ONE of the following columns to complete.

	If line 29 is \$150 or less	If line 29 is more than \$150, but not more than \$825	If line 29 is more than \$825, but not more than \$1,725	
Enter your total contributions from line 29 in Section AB428MJ	-	-	-	1
	0 00	150 00	825 00	2
Line 1 minus line 2	=	=	=	3
	x 75%	x 50%	x 33.33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 112 50	+ 450 00	6
Add lines 5 and 6. Enter the result on line 30 in Section AB428MJ.	=	=	=	7

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2002

Section BC428MJ, British Columbia tax

Complete this section if you have income allocated to British Columbia in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return _____ | _____ | 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete. Then, enter the amount from line 1 in the applicable column.

	If line 1 is \$31,124 or less	If line 1 is more than \$31,124, but not more than \$62,249	If line 1 is more than \$62,249, but not more than \$71,470	If line 1 is more than \$71,470, but not more than \$86,785	If line 1 is more than \$86,785	
Line 2 minus line 3 (cannot be negative)	- 0 00	- 31,124 00	- 62,249 00	- 71,470 00	- 86,785 00	2
	=	=	=	=	=	3
	x 6.05%	x 9.15%	x 11.7%	x 13.7%	x 14.7%	4
Multiply line 4 by line 5	=	=	=	=	=	5
	+ 0 00	+ 1,883 00	+ 4,731 00	+ 5,810 00	+ 7,908 00	6
	=	=	=	=	=	7
Add lines 6 and 7	=	=	=	=	=	8

Enter the amount from line 8 _____ | _____ | 9
 Enter your British Columbia tax on split income from line 15 of Form T1206 + _____ | _____ | 10
 Add lines 9 and 10 = _____ | _____ | 11

Enter your British Columbia non-refundable tax credits from line D in the British Columbia column in Part 3 of this form _____ | _____ | 12
British Columbia dividend tax credit:
 Amount from line 120 of your federal return _____ | _____ | x 5.1% = + _____ | _____ | 13
British Columbia overseas employment tax credit:
 Enter the amount from the calculation for line 14 on the BC Worksheet (MJ) + _____ | _____ | 14
British Columbia minimum tax carry-over:
 Amount from line 427 of federal Schedule 1 _____ | _____ | x 37.8% = + _____ | _____ | 15
 Add lines 12 through 15 = _____ | _____ | 16
 Line 11 minus line 16 (if negative, enter "0") = _____ | _____ | 17
 British Columbia additional tax for minimum tax purposes from line I of Form T1219 + _____ | _____ | 18
 Add lines 17 and 18 = _____ | _____ | 19
 Percentage of income allocated to British Columbia, from column 5 of the chart in Part 1 of this form x _____ | _____ | % 20
 Multiply line 19 by the percentage on line 20 = _____ | _____ | **Adjusted British Columbia income tax** 21

Residents of British Columbia only: Enter the provincial foreign tax credit from Form T2036 - _____ | _____ | 22
 Line 21 minus line 22 = _____ | _____ | 23
 Enter the British Columbia royalty and deemed income addition to tax from Form T81 + _____ | _____ | 24
 Add lines 23 and 24 = _____ | _____ | 25
 Enter the provincial logging tax credit from Form BCFIN 542 - _____ | _____ | 26
 Line 25 minus line 26 (if negative, enter "0") = _____ | _____ | 27
 Enter the British Columbia royalty and deemed income rebate from Form T81 - _____ | _____ | 28
 Line 27 minus line 28 (if negative, enter "0") = _____ | _____ | 29

British Columbia political contribution tax credit
 Enter your British Columbia political contributions made in 2002 **6040** _____ | _____ | 30
 Enter the amount from the calculation for line 31 on the British Columbia worksheet (MJ) (maximum \$500) - _____ | _____ | 31
 Line 29 minus line 31 (if negative, enter "0") = _____ | _____ | 32

British Columbia employee investment tax credits
 Enter your employee share ownership plan tax credit from Certificate ESOP 20 **6045** _____ | _____ | • 33
 Enter your employee venture capital tax credit from Certificate EVCC 30 **6047** + _____ | _____ | • 34
 Add lines 33 and 34 (maximum \$2,000) = _____ | _____ | 35
 Line 32 minus line 35 (if negative, enter "0") = _____ | _____ | 36
 Enter your British Columbia mining flow-through share tax credit from Form T1231 **6881** _____ | _____ | • 37
 Line 36 minus line 37 (if negative, enter "0") = _____ | _____ | 38
 Enter your British Columbia qualifying environmental trust tax credit - _____ | _____ | 39
 Line 38 minus line 39 (if negative, enter "0") = _____ | _____ | 40
 Enter this amount on line 9 in Part 5 of this form **British Columbia tax** _____ | _____ | 40

British Columbia Amounts Transferred From Your Spouse or Common-law Partner

Schedule BC(S2)MJ
T2203 – 2002

If, at the end of the year, your spouse or common-law partner was a **resident of British Columbia**, complete this schedule to transfer, from your spouse or common-law partner, the unused part of his or her provincial amounts indicated below.

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form BC428, British Columbia Tax. If he or she was **not a resident of British Columbia** at the end of the year, complete Form BC428 or BC428(MJ) for him or her as if he or she were a resident of British Columbia.

Age amount (if he or she was age 65 or older in 2002):

If your spouse or common-law partner's net income is \$27, 265 or less, enter \$3,663.

Otherwise, enter the amount from line 5808 of his or her Form BC428

Pension income amount:

Enter the amount from line 5836 of his or her Form BC428

Disability amount: Enter the amount from line 5844 of his or her Form BC428

Tuition and education amounts: Enter the provincial amount designated in your name on the back of his or her Form T2202 or T2202A. If he or she was not a resident of British Columbia, complete Schedule BC(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form BC428

		6
--	--	----------

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form BC428

-		7
---	--	----------

Spouse or common-law partner's adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

=		
---	--	--

Line 5 minus line 8 (if negative, enter "0").

Enter this amount on line 5864 in the British Columbia column in Part 3 of Form T2203.

**British Columbia amounts transferred from
your spouse or common-law partner**

-		8
=		9

British Columbia Tuition and Education Amounts

If you were a **student** who was a **resident of British Columbia**, complete Schedule BC(S11), *Provincial Tuition and Education Amounts*, and refer to the introduction of Part 3 of Form T2203.

If you were a **student** who was **not a resident of British Columbia** but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your British Columbia tuition and education amounts to claim on line 5856 in the British Columbia column in Part 3 of Form T2203.

If you are the **individual** designated by a student, who was not a resident of British Columbia at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it for each student as if he or she were a resident of British Columbia.

Unused federal tuition and education amounts from
your 2001 *Notice of Assessment* or *Notice of Reassessment* _____ | _____ 1

Enter your eligible tuition fees paid for 2002 _____ | _____ 2

Education amount for 2002: Use columns B and C of forms T2202 and T2202A;
(only one claim per month, maximum 12 months)

Enter the number of months from column **B**
(do not include any month that is also included in column C) _____ × \$60 = _____ + _____ | _____ 3

Enter the number of months from column **C** _____ × \$200 = _____ + _____ | _____ 4

Add lines 2, 3, and 4 Total 2002 tuition and education amounts = _____ | _____ 5

Add lines 1 and 5 Total available tuition and education amounts = _____ | _____ 6

Taxable income from line 260 of your return _____ | _____ 7

Total of lines 5804 to 5848 in the British Columbia column in Part 3 of Form T2203 - _____ | _____ 8

Line 7 minus line 8 (if negative, enter "0") = _____ | _____ 9

Unused British Columbia tuition and education amounts claimed for 2002:

Enter the amount from line 1 or line 9, whichever is **less** - _____ | _____ 10

Line 9 minus line 10 = _____ | _____ 11

2002 tuition and education amounts claimed for 2002:

Enter the amount from line 5 or line 11, whichever is **less** + _____ | _____ 12

Add lines 10 and 12. If you are the student,
enter this amount on line 5856 in
the BC column in Part 3 of Form T2203. **British Columbia tuition and education amounts
claimed by the student for 2002**
= _____ | _____ 13

Complete lines 14 to 17 only if you are the individual designated to claim the student's unused amounts

Enter **\$5,000** or the amount from line 5, whichever is **less** _____ | _____ 14

Enter the amount from line 12 - _____ | _____ 15

Line 14 minus line 15 = _____ | _____ 16

Enter on this line, and on line 5860 in the BC column in Part 3
of your Form T2203, OR on line 4 of your Schedule BC(S2)MJ,
an amount that is not more than the amount on line 16. **British Columbia tuition and
education amounts transferred**
_____ | _____ 17

Use this worksheet to do some of the calculations you may need to complete the British Columbia column in Part 3 of Form T2203, and to calculate your British Columbia overseas employment tax credit and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			3,663 00	1
Your net income from line 236 of your return				2
Base amount	–	27,265 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply the amount on line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the British Columbia column.	=			7

Line 5812 – Spouse or common-law partner amount

Base amount			7,693 00	1
Spouse or common-law partner's net income (from page 1 of your return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5812 in the British Columbia column, \$6,994 or the amount on line 3, whichever is less .	=			3

Line 5816 – Amount for an eligible dependant

Base amount			7,693 00	1
Dependant's net income (from line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5816 in the British Columbia column, \$6,994 or the amount on line 3, whichever is less .	=			3

Line 5820 – Amount for infirm dependants age 18 or older

Base amount			9,267 00	1
Dependant's net income (from line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,574, enter \$3,574)	=			3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5820 in the British Columbia column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount			15,670 00	1
Dependant's net income (from line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,574, enter \$3,574)	=			3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5840 in the British Columbia column, the total amount claimed for **all** dependants.

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2002)			6,126 00	1
Supplement calculation if you were under age 18 on December 31, 2002.				
Maximum supplement			3,574 00	2
Total child care and attendant care expenses claimed for you by anyone				
Base amount	–	2,075 00		3
Line 3 minus line 4 (if negative, enter "0")	=			4
Line 2 minus line 5 (if negative, enter "0")	=			5
Add lines 1 and 6	=			6
				7

Enter this amount on line 5844 in the British Columbia column (maximum amount \$9,700), **unless** this chart is being completed for the claim on line 5848.

British Columbia worksheet (MJ) (continued)

Line 5848 – Disability amount transferred from a dependant

If your dependant was not a resident of British Columbia at the end of the year, the Form BC428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were resident of British Columbia at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form BC428	+	2
Add lines 1 and 2	=	3
Dependant's taxable income (from line 1 of his or her Form BC428)	-	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")		5
Enter, on line 5848 in the British Columbia column, the amount on line 1 or line 5, whichever is less	=	5

Complete this calculation for each dependant.

Enter, on line 5848 in the British Columbia column, the total amount claimed for **all** dependants.

Line 5876 – Medical expenses

Allowable medical expenses		1
Enter \$1,698 or 3% of line 236 of your return, whichever is less	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3
Dependant's net income, if applicable (from line 236 of his or her return)		4
Base amount	-	5
8,168 00		6
Line 4 minus line 5 (if negative, enter "0")	=	6
Adjustment rate	x	7
5.29		7
Multiply line 6 by line 7.		
Calculate line 4 to line 8 for each dependant, and enter the total medical expenses adjustment on line 8 and on line 5787, below the British Columbia column.	=	8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the British Columbia column.	=	9

Line 14 – British Columbia overseas employment tax credit

Determine your British Columbia overseas employment tax credit by completing the following calculation and enter the result from line 1 on line 14 in Section BC428MJ.

British Columbia tax before the overseas employment tax credit *		X	Federal overseas employment tax credit***		1
Federal tax before the overseas employment tax credit **				=	

* Amount from line 9, less the total of the amounts from lines 12 and 13 in Part 4 of Section BC428MJ.

** Amount from line 9 of federal Schedule 1, less the total of the amounts from lines 350 and 425 of that schedule.

*** Amount from line 426 of federal Schedule 1.

Line 31 – British Columbia political contribution tax credit

Determine the amount to enter on line 31 in Section BC428MJ, British Columbia tax, in Part 4 of Form T2203 as follows:

- if your contributions (on line 30) are **more than \$1,150**, enter \$500 on line 31;
- if your contributions are **\$1,150 or less**, use the amount on line 30 to determine which ONE of the following columns to complete.

	If line 30 is \$100 or less	If line 30 is more than \$100, but not more than \$550	If line 30 is more than \$550, but not more than \$1,150	
Enter your total contributions from line 30 in Section BC428MJ	-	-	-	1
	0 00	100 00	550 00	2
Line 1 minus line 2	=	=	=	3
	x 75%	x 50%	x 33.33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 75 00	+ 300 00	6
Add lines 5 and 6. Enter the result on line 31 in Section BC428MJ.	=	=	=	7

Part 4 – Territorial tax (Multiple jurisdictions)

T2203 – 2002

Section YT428MJ, Yukon tax

Complete this section if you have income allocated to Yukon in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return _____ | _____ | 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

	If line 1 is \$31,677 or less	If line 1 is more than \$31,677, but not more than \$63,354	If line 1 is more than \$63,354, but not more than \$103,000	If line 1 is more than \$103,000	
Enter the amount from line 1 in the applicable column.	-	-	-	-	2
	0 00	31,677 00	63,354 00	103,000 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	x 7.04%	x 9.68%	x 11.44%	x 12.76%	5
Multiply line 4 by line 5	=	=	=	=	6
	+ 0 00	+ 2,230 00	+ 5,296 00	+ 9,832 00	7
Add lines 6 and 7 Yukon tax on taxable income	=	=	=	=	8

Enter the amount from line 335 of your federal Schedule 1 Donations and gifts		x 7.04% =			9
Enter the amount from line 345 of your federal Schedule 9		x 7.04% =		+	10
Enter the amount from line 347 of your federal Schedule 9		x 12.76% =		+	11
Add lines 9, 10, and 11				=	12

Yukon non-refundable tax credits

Enter your Yukon tax on taxable income from line 8					13
Enter your Yukon tax on split income from line 15 of Form T1206				+	14
Add lines 13 and 14				=	15

Enter your Yukon non-refundable tax credits from line 12					16
Yukon dividend tax credit:					
Amount from line 120 of your federal return		x 5.9% =	+		17
Yukon overseas employment tax credit					
Amount from line 426 of federal Schedule 1		x 44% =	+		18
Yukon minimum tax carry-over:					
Amount from line 427 of federal Schedule 1		x 44% =	+		19
Add lines 16, 17, 18, and 19				=	20
Line 15 minus line 20 (if negative, enter "0")				=	21
Yukon additional tax for minimum tax purposes from line J of Form T1219				+	22
Add lines 21 and 22				=	23
Percentage of income allocated to Yukon, from column 5 of the chart in Part 1 of this form				x %	24
Multiply line 23 by the percentage on line 24				=	25

Adjusted Yukon income tax

Yukon surtax:					
Enter the amount from line 25					26
Base amount		- 6,000 00			27
Line 26 minus line 27 (if negative, enter "0")		=			28
Rate		x 5%			29
Multiply line 28 by line 29		=		+	30
Add lines 25 and 30.				=	31

If, at the end of the year, you were **not a resident of Yukon**, go directly to line 43 of the next page, and enter the amount from line 31 on that line.

Residents of Yukon only: Enter the territorial foreign tax credit from Form T2036					32
Line 31 minus line 32. Enter this amount on line 33 on the back.				=	33

Continue on the back

Part 4 – Territorial tax (Multiple jurisdictions)

T2203 – 2002

Section YT428MJ, Yukon tax (continued)

Enter the amount from line 33 on the front

	33
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Yukon low-income family tax credit (for residents of Yukon only)

If your net income (line 236 of your return) is **less than \$25,000**, complete the following calculation. Otherwise, enter "0" on line 42.
 If you had a spouse or common-law partner on December 31, 2002, only the person with the **higher net income** can claim this credit.

Basic credit Claim \$300 **6384**

	34
--	----

Net income from line 236 of your return		35			
Base amount	– 15,000	00	36		
Line 35 minus line 36 (if negative, enter "0")	=		37		
Applicable rate	x	3%	38		
Multiply line 37 by line 38	=		▶		39
Line 34 minus line 39 (if negative, enter "0")				=	40

Amount from line 33

--	--

 x 80% =

--	--

 41

Enter the amount from line 40 or 41, whichever is **less** **Yukon low-income family tax credit**

	42
--	----

Line 33 minus line 42 (if negative, enter "0") **Yukon tax**

	43
--	----

Enter this amount on line 10 in Part 5 of this form

Part 4 – Territorial tax (Multiple jurisdictions)

T2203 – 2002

Section NT428MJ, Northwest Territories tax

Complete this section if you have income allocated to Northwest Territories (NWT) in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return _____ | _____ 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

	If line 1 is \$31,677 or less	If line 1 is more than \$31,677, but not more than \$63,354	If line 1 is more than \$63,354, but not more than \$103,000	If line 1 is more than \$103,000	
Enter the amount from line 1 in the applicable column.	-	-	-	-	2
	0 00	31,677 00	63,354 00	103,000 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	x 7.2%	x 9.9%	x 11.7%	x 13.05%	5
Multiply line 4 by line 5	=	=	=	=	6
	+ 0 00	+ 2,281 00	+ 5,417 00	+ 10,055 00	7
Add lines 6 and 7	=	=	=	=	8
Northwest Territories tax on taxable income					

Enter your Northwest Territories tax on taxable income from line 8 _____ | _____ 9
 Enter your Northwest Territories tax on split income from line 15 of Form T1206 + _____ | _____ 10
 Add lines 9 and 10 = _____ | _____ 11

Enter your Northwest Territories non-refundable tax credits from line D in the Northwest Territories column in Part 3 of this form				12
NWT dividend tax credit:				
Amount from line 120 of your federal return	x 6% =	+		13
NWT overseas employment tax credit:				
Amount from line 426 of federal Schedule 1	x 45% =	+		14
NWT minimum tax carry-over:				
Amount from line 427 of federal Schedule 1	x 45% =	+		15
Add lines 12, 13, 14, and 15		=		16
Line 11 minus line 16 (if negative, enter "0")				17
Northwest Territories additional tax for minimum tax purposes from line K of Form T1219				18
Add lines 17 and 18				19
Percentage of income allocated to Northwest Territories, from column 5 of the chart in Part 1 of this form			x %	20
Multiply line 19 by the percentage on line 20				21
Adjusted Northwest Territories income tax				

Residents of Northwest Territories only: Enter the territorial foreign tax credit from Form T2036 - _____ | _____ 22
 Line 21 minus line 22 _____ | _____ 23
 Enter this amount on line 11 in Part 5 of this form **Northwest Territories tax**

Northwest Territories Amounts Transferred From Your Spouse or Common-law Partner

If, at the end of the year, your spouse or common-law partner was a **resident of Northwest Territories**, complete this schedule to transfer, from your spouse or common-law partner, the unused part of his or her territorial amounts indicated below.

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form NT428, Northwest Territories Tax. If he or she was **not a resident of the Northwest Territories** at the end of the year, complete Form NT428 or NT428(MJ) for him or her as if he or she were a resident of the Northwest Territories.

If, at the end of the year, your spouse or common-law partner was **not a resident of Northwest Territories**, enter on lines 1, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 the federal amount designated in your name on the back of his or her Form T2202 or T2202A.

Age amount (if he or she was age 65 or older in 2002):

If your spouse or common-law partner's net income is \$27,749 or less, enter \$4,566.

Otherwise, enter the amount from line 5808 of his or her Form NT428

Pension income amount:

Enter the amount from line 5836 of his or her Form NT428

Disability amount: Enter the amount from line 5844 of his or her Form NT428

Tuition and education amounts: Enter the territorial amount designated in your name on the back of his or her Form T2202 or T2202A.

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form NT428

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NT428

Spouse or common-law partner's adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0").

Enter this amount on line 5864 in the Northwest Territories column in Part 3 of Form T2203.

**Northwest Territories amounts
transferred from your spouse
or common-law partner**

		6
-		7
=		8
-		9
=		9

Northwest Territories Tuition and Education Amounts

If you were a **student** who was a **resident of Northwest Territories**, complete Schedule NT(S11), *Territorial Tuition and Education Amounts*, and refer to the introduction of Part 3 of Form T2203.

If you were a **student** who was **not a resident of Northwest Territories** but you have income allocated to that territory in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Northwest Territories tuition and education amounts to claim on line 5856 in the Northwest Territories column in Part 3 of Form T2203.

Unused federal tuition and education amounts from your 2001 <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>			1
Enter your eligible tuition fees paid for 2002			2
Education amount for 2002: Use columns B and C of forms T2202 and T2202A; (only one claim per month, maximum 12 months)			
Enter the number of months from column B (do not include any month that is also included in column C)	$\times \$120 =$	+	3
Enter the number of months from column C	$\times \$400 =$	+	4
Add lines 2, 3, and 4	Total 2002 tuition and education amounts	=	5
Add lines 1 and 5	Total available tuition and education amounts		6
Taxable income from line 260 of your return			7
Total of lines 5804 to 5848 in the Northwest Territories column in Part 3 of Form T2203	-		8
Line 7 minus line 8 (if negative, enter "0")	=		9
Unused Northwest Territories tuition and education amounts claimed for 2002:			
Enter the amount from line 1 or line 9, whichever is less	-	▶	10
Line 9 minus line 10	=		11
2002 tuition and education amounts claimed for 2002:			
Enter the amount from line 5 or line 11, whichever is less		+	12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Northwest Territories column in Part 3 of Form T2203.	Northwest Territories tuition and education amounts claimed by the student for 2002		13

Complete lines 14 to 17 only if you are the individual designated to claim the student's unused amounts

Enter \$5,000 or the amount from line 5, whichever is less			14
Enter the amount from line 12	-		15
Line 14 minus line 15	=		16
Enter on this line, and on line 5860 in the Northwest Territories column in Part 3 of your Form T2203, OR on line 4 of your Schedule NT(S2)MJ, an amount that is not more than the amount on line 16.			
Northwest Territories tuition and education amounts transferred			17



Use this worksheet to do some of the calculations you may need to complete the Northwest Territories column in Part 3 of Form T2203.

Line 5808 – Age amount

Maximum amount			4,566 00	1
Your net income from line 236 of your return				2
Base amount	-	27,749 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Northwest Territories column.	=			7

Line 5812 – Spouse or common-law partner amount

Base amount			9,091 00	1
Spouse or common-law partner's net income (from page 1 of your return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5812 in the Northwest Territories column, \$8,766 or the amount on line 3, whichever is less .	=			3

Line 5816 – Amount for an eligible dependant

Base amount			9,091 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5816 in the Northwest Territories column, \$8,766 or the amount on line 3, whichever is less .	=			3

Line 5820 – Amount for infirm dependants age 18 or older

Base amount			8,720 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=			3
If you claimed this dependant on line 5816 in the Northwest Territories column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5820 in the Northwest Territories column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount			15,917 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=			3
If you claimed this dependant on line 5816 in the Northwest Territories column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 5840 in the Northwest Territories column, the total amount claimed for **all** dependants.

Northwest Territories worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2002) 7,570 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2002.

Maximum supplement	3,605 00		2	
Total child care and attendant care expenses claimed for you by anyone				
Base amount	- 2,112 00		4	
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")	=			6
		+		7
				7

Add lines 1 and 6

Enter this amount on line 5844 in the Northwest Territories column (maximum amount \$11,175), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

If your dependant was not a resident of Northwest Territories at the end of the year, do not use this chart. Instead, use the federal worksheet for line 318, but enter "0" on line 2 of that worksheet, and enter the result on line 5848 in the Northwest Territories column.

Enter the amount from line 7 of the chart for line 5844 for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428	+		2
Add lines 1 and 2	=		3
Dependant's taxable income (from line 1 of his or her Form NT428)	-		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5
Enter, on line 5848 in the Northwest Territories column, the amount on line 1 or line 5, whichever is less	=		5

Complete this calculation for each dependant.

Enter, on line 5848 in the Northwest Territories column, the total amount claimed for **all** dependants.

Line 5876 – Medical expenses

Allowable medical expenses			1
Enter \$1,728 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Dependant's net income, if applicable (from line 236 of his or her return)	4		
Base amount	- 9,342 00		5
Line 4 minus line 5 (if negative, enter "0")	=		6
Adjustment rate	x 4.25		7
Multiply line 6 by line 7.			
Calculate line 4 to line 8 for each dependant , and enter the total medical expenses adjustment on line 8 and on line 5800, below the Northwest Territories column.	=		8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Northwest Territories column.	=		9

Part 4 – Territorial tax (Multiple jurisdictions)

T2203 – 2002

Section NU428MJ, Nunavut tax

Complete this section if you have income allocated to Nunavut in column 4 of the chart in Part 1 of this form.

Enter your **taxable income** from line 260 of your return _____ | _____ 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

	If line 1 is \$31,677 or less	If line 1 is more than \$31,677, but not more than \$63,354	If line 1 is more than \$63,354, but not more than \$103,000	If line 1 is more than \$103,000	
Enter the amount from line 1 in the applicable column.	0 00	31,677 00	63,354 00	103,000 00	2
Line 2 minus line 3 (cannot be negative)	=	=	=	=	3
	x 4%	x 7%	x 9%	x 11.5%	4
Multiply line 4 by line 5	=	=	=	=	5
	+ 0 00	+ 1,267 00	+ 3,484 00	+ 7,053 00	6
Add lines 6 and 7	=	=	=	=	7
Nunavut tax on taxable income	=	=	=	=	8

Enter your Nunavut tax on taxable income from line 8 _____ | _____ 9
 Enter your Nunavut tax on split income from line 15 of Form T1206 + _____ | _____ 10
 Add lines 9 and 10 = _____ | _____ 11

Enter your Nunavut non-refundable tax credits from line D in the Nunavut column in Part 3 of this form					12
Nunavut dividend tax credit:					
Amount from line 120 of your federal return	_____ _____	x 4% =	+	_____ _____	13
Nunavut overseas employment tax credit:					
Amount from line 426 of federal Schedule 1	_____ _____	x 45% =	+	_____ _____	14
Nunavut minimum tax carry-over:					
Amount from line 427 of federal Schedule 1	_____ _____	x 45% =	+	_____ _____	15
Add lines 12, 13, 14, and 15			=	_____ _____	16
Line 11 minus line 16 (if negative, enter "0")				=	17
Nunavut additional tax for minimum tax purposes from line L of Form T1219				+	18
Add lines 17 and 18				=	19
Percentage of income allocated to Nunavut, from column 5 of the chart in Part 1 of this form				x _____ %	20
Multiply line 19 by the percentage on line 20				=	21
Adjusted Nunavut income tax				=	21

Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036 - _____ | _____ 22
 Line 21 minus line 22 _____ | _____
 Enter this amount on line 12 in Part 5 of this form **Nunavut tax** = _____ | _____ 23

Nunavut Amounts Transferred From Your Spouse or Common-law Partner

If, at the end of the year, your spouse or common-law partner was a **resident of Nunavut**, complete this schedule to transfer, from your spouse or common-law partner, the unused part of his or her territorial amounts indicated below.

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form NU428, *Nunavut Tax*. If he or she was **not a resident of Nunavut** at the end of the year, complete Form NU428 or NU428(MJ) for him or her as if he or she were a resident of Nunavut.

Age amount (if he or she was age 65 or older in 2002):

If your spouse or common-law partner's net income is \$27,749 or less, enter \$7,500.

Otherwise, enter the amount from line 5808 of his or her Form NU428

		1
--	--	---

Pension income amount:

Enter the amount from line 5836 of his or her Form NU428

	+	2
--	---	---

Disability amount: Enter the amount from line 5844 of his or her Form NU428

	+	3
--	---	---

Tuition and education amounts: Enter the territorial amount designated in your name on the back of his or her Form T2202 or T2202A. If he or she was not a resident of Nunavut, complete Schedule NU(S11)MJ to determine the amount to enter on this line.

	+	4
--	---	---

Add lines 1 to 4

	=	5
--	---	---

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form NU428

		6
--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NU428

	-	7
--	---	---

Spouse or common-law partner's adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

	=	
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	-	8
--	---	---

Line 5 minus line 8 (if negative, enter "0").

Enter this amount on line 5864 in the

Nunavut column in Part 3 of Form T2203.

**Nunavut amounts transferred from
your spouse or common-law partner**

	=	9
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Use this worksheet to do some of the calculations you may need to complete the Nunavut column in Part 3 of Form T2203.

Line 5808 – Age amount

Maximum amount			7,500	00	1
Your net income from line 236 of your return					2
Base amount	-	27,749		00	3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	x	15%			5
Multiply line 4 by line 5	=				6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Nunavut column.					7

Line 5812 – Spouse or common-law partner amount

Base amount			10,000	00	1
Spouse or common-law partner's net income (from page 1 of your return)	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3
Enter, on line 5812 in the Nunavut column, the amount on line 3.					

Line 5816 – Amount for an eligible dependant

Base amount			10,000	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3
Enter, on line 5816 in the Nunavut column, the amount on line 3.					

Line 5820 – Amount for infirm dependants age 18 or older

Base amount			8,720	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=				3
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

Complete this calculation for each dependant.

Enter, on line 5820 in the Nunavut column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Base amount			15,917	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	=				3
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

Complete this calculation for each dependant.

Enter, on line 5840 in the Nunavut column, the total amount claimed for **all** dependants.

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2002)			10,000	00	1
Supplement calculation if you were under age 18 on December 31, 2002.					
Maximum supplement		3,605		00	2
Total child care and attendant care expenses claimed for you by anyone					3
Base amount	-	2,112		00	4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")					6
Add lines 1 and 6					7

Enter this amount on line 5844 in the Nunavut column (maximum amount \$13,605), **unless** this chart is being completed for the claim on line 5848.

Nunavut worksheet (MJ) (continued)

Line 5848 – Disability amount transferred from a dependant

If your dependant was not a resident of Nunavut at the end of the year, the Form NU428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were resident of Nunavut at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NU428	+		2
Add lines 1 and 2	=		3
Dependant's taxable income (from line 1 of his or her Form NU428)	-		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")			5
Enter, on line 5848 in the Nunavut column, the amount on line 1 or line 5, whichever is less	=		5

Complete this calculation for each dependant.

Enter, on line 5848 in the Nunavut column, the total amount claimed for **all** dependants.

Line 5876 – Medical expenses

Allowable medical expenses			1
Enter \$1,728 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Dependant's net income, if applicable (from line 236 of his or her return)			4
Base amount	-	10,000 00	5
Line 4 minus line 5 (if negative, enter "0")	=		6
Adjustment rate	x	7.65	7
Multiply line 6 by line 7.			
Calculate line 4 to line 8 for each dependant, and enter the total medical expenses adjustment on line 8 and on line 5801, below the Nunavut column.	=		8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Nunavut column.	=		9

Part 5 – Provincial and territorial taxes

T2203 – 2002

Newfoundland and Labrador

Enter the amount from line 39 of section NL428MJ in Part 4

| 1

Prince Edward Island

Enter the amount from line 55 of section PE428MJ in Part 4

+ | 2

Nova Scotia

Enter the amount from line 38 of section NS428MJ in Part 4

+ | 3

New Brunswick

Enter the amount from line 49 of section NB428MJ in Part 4

+ | 4

Ontario

Enter the amount from line 62 of section ON428MJ in Part 4

+ | 5

Manitoba

Enter the amount from line 49 of section MB428MJ in Part 4

+ | 6

Saskatchewan

Enter the amount from line 44 of section SK428MJ in Part 4

+ | 7

Alberta

Enter the amount from line 33 of section AB428MJ in Part 4

+ | 8

British Columbia

Enter the amount from line 40 of section BC428MJ in Part 4

+ | 9

Yukon

Enter the amount from line 43 of section YT428MJ in Part 4

+ | 10

Northwest Territories

Enter the amount from line 23 of section NT428MJ in Part 4

+ | 11

Nunavut

Enter the amount from line 23 of section NU428MJ in Part 4

+ | 12

Provincial and territorial taxes

Add lines 1 through 12. **Enter this amount on line 428 of your return.**

| 13

In addition to the credits included in Part 4, you may be eligible for certain **other tax credits**. A chart is provided on the back of this page, identifying the additional provincial and territorial credits and the applicable forms to be completed. Many of these credits are limited to the amount of tax payable to the province or territory; when this amount is required (e.g. you are instructed to enter the tax from line 428 of your return or from another line of regular provincial/territorial Form 428), use the applicable provincial or territorial tax amount from above. **Attach** the completed forms to your return.

If you require further information, contact your tax services office.

Provincial and territorial credits not included in this package

Province or territory	Other credits	Form
Newfoundland and Labrador	Newfoundland and Labrador research and development tax credit	T1129
Nova Scotia	Political contribution tax credit Labour-sponsored venture capital tax credit Equity tax credit Nova Scotia residents only: Nova Scotia home ownership savings plan (NSHOSP) tax credit	NS479
Ontario	Ontario focused flow-through share tax credit Ontario co-operative education and graduate transitions tax credits Ontario workplace child care and workplace accessibility tax credits Ontario educational technology tax credit Ontario school bus safety tax credit Ontario residents only: Ontario property and sales tax credit Ontario home ownership savings plan (OHOSP) tax credit Ontario political contribution tax credit Ontario equity in education tax credit	T1221 ON479 ON479 T1238
Manitoba	Manitoba residents only: Personal tax credit Education property tax credit School tax credit for homeowners	MB479
British Columbia	British Columbia venture capital tax credit (if resident when the investment is made) British Columbia residents only: Sales tax credit British Columbia mining exploration tax credit	BC479 BC479 T88
Yukon	Yukon political contribution tax credit Labour-sponsored venture capital corporation tax credit Yukon residents only: Small business investment tax credit Yukon First Nations income tax credit Mineral exploration tax credit Research and development tax credit	YT479 YT479 YT432 T1199 T1232
Northwest Territories	Political contribution tax credit Risk capital investment tax credits Northwest Territories residents only: Cost of living tax credit	NT479
Nunavut	Political contribution tax credit Risk capital investment tax credits Nunavut residents only: Cost of living tax credit	NU479

Copies of the above-noted forms, as well as any provincial and territorial information sheets, are available from your tax services office or at www.cra.gc.ca/forms on the Canada Customs and Revenue Agency's website.