

Information on the Form T2203, *Provincial and Territorial Taxes for 2008 – 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 located.

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 2008 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. Non-refundable tax credits and some other tax credits are allowable (with certain restrictions relating to residency) in calculating a "basic provincial/territorial tax." The basic tax is then prorated by applying the percentage of income allocated to that province or territory.

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 2008.

Form T2203

You will find the following components of Form T2203 in this publication:

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 "Other" or to Quebec);

Part 3 – Non-refundable tax credits (complete the applicable column for each province/territory to which income is allocated for 2008);

Part 4 – Provincial or territorial tax (multiple jurisdictions) (complete for each province/territory to which income is allocated for 2008);

Part 5 – Provincial or territorial tax (common to all, complete to summarize your total provincial or territorial tax).

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 at the end of this package 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 the 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, call **1-800-959-8281**.



PROVINCIAL AND TERRITORIAL TAXES FOR 2008 – MULTIPLE JURISDICTIONS

Use this form to calculate your provincial and/or territorial taxes for 2008 if **either** of the following applies:

- you resided in a province or territory on December 31, 2008 (or the date you left Canada if you emigrated from Canada in 2008), 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 2008 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 to your 2008 tax return only the parts of this form and any related schedules you need to calculate the provincial/territorial taxes that apply to you. See "Additional provincial and territorial credits allowed to residents and non-residents of a province or territory" on the previous page for other credits you can claim on line 479 of your return.

If you have to pay minimum tax, or you are subject to tax on split income, also attach a completed Form T691, *Alternative Minimum Tax*, or Form T1206, *Tax on Split Income – 2008*.

Part 1 – Allocating income to multiple jurisdictions

Enter the total of net income from line 236 of your return and the 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 2008. 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:** If the amount from line 1 is **equal to or greater** than line 2, add columns 2 and 3. If the amount on line 1 is **less than** line 2, 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.
- 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	Allocation of business income earned in the year (line 2)	Excess income (line 3)	Income allocated to jurisdiction	% 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 other provinces and territories, complete Part 3, Part 4, and Part 5.

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. Instead, calculate the federal surtax on income you earned outside of Canada on Form T691. If you have income allocated to Quebec, continue on line 11.

Enter the amount of your basic federal tax from line 429 of Schedule 1 **4**

If you have to pay tax on split income, enter the amount from line 12 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	<input type="text"/>	<input type="text"/>	6
Enter the percentage of income you allocated to "Other" on line 5222 (from column 5 of the chart in Part 1)	×	%	7
Multiply line 6 by the percentage on line 7	=		8
Federal surtax rate	×	48%	9
Multiply line 8 by line 9	=		10

Federal surtax on income you earned outside Canada

Enter the amount from line 10 directly below line 429 of Schedule 1, and write "federal surtax on income earned outside Canada." Add this amount to the basic federal tax on line 429, and subtract line 405 from the total to arrive at the federal tax on line 406 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 101 of Form T691	<input type="text"/>	<input type="text"/>	11
Enter the percentage of income you allocated to Quebec on line 5214 (from column 5 of the chart in Part 1)	×	%	12
Multiply line 11 by the percentage on line 12	=		13
Rate for the refundable Quebec abatement	×	16.5%	14
Multiply line 13 by line 14	=		15

Refundable Quebec abatement

Part 3 – Provincial and territorial non-refundable tax credits

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If you have income allocated to various jurisdictions in column 4 of Part 1, complete the applicable columns shown in this part.

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**.
 If your territory of residence is Yukon or Nunavut, enter on this line the amount from line 24 of your Schedule YT(S11) or Schedule NU(S11).

		5920			
			Newfoundland and Labrador (NL)	Prince Edward Island (PE)	Nova Scotia (NS)
Basic personal amount	5804		7,566 00	7,708 00	7,731 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 +
Province of residence only: PE or NS					
Amount for young children *					
Enter the number of months	6372	× \$100 =	5823		
Amount from line 308 of Schedule 1	5824		+	+	+
Amount from line 310 of Schedule 1	5828		+	+	+
Amount from line 312 of Schedule 1	5832		+	+	+
NL residents only: Adoption expenses **			5833 +		
Province of residence only:					
NL or PE: line 314 of Schedule 1 or \$1,000, whichever is less					
NS: line 314 of Schedule 1 or \$1,069, whichever is less	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 +
Sport and recreational expenses for children					5849 +
PE residents only: Teacher school supply amount (max \$500)				5850 +	
Amount from line 319 of Schedule 1	5852		+	+	+
Amount from Schedule (S11) or (S11)MJ	5856		+	+	+
Enter the total provincial amounts designated in your name by a child on Form T2202, T2202A, TL11A, TL11B, or TL11C ***	5860		5774 +	5775 +	5776 +
Amount from Schedule (S2)MJ	5864		5643 +	5644 +	5645 +
Allowable amount of medical expenses (ME):					
Amount from worksheet for line ME	ME		+	+	+
Amount from worksheet for line 5872	5872		5781 +	5782 +	5783 +
Amount from line 345 of Schedule 9	345		+	+	+
Subtotal			=	=	=
			× 8.2%	× 9.8%	× 8.79%
A			=	=	=
Amount from line 347 of Schedule 9	347		×	×	×
			16%	16.7%	17.5%
B			=	=	=
Amount from line A above			+	+	+
C			=	=	=
Add lines B and C			5789 =	5790 =	5791 =
Total non-refundable tax credits	D				

* Complete the chart for line 5823 on page 3 of Section PE428MJ or NS428MJ in Part 4.

** If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$10,211 eligible expenses for each child. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

*** When completing line 5860 for the NL and/or NS columns, if the child was **not a resident of that province** at the end of the year, complete that province's Schedule (S11)MJ for the child as if he or she were a resident of that province at the end of the year. 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 to you on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

		New Brunswick (NB)	Ontario (ON)	Manitoba (MB)
Basic personal amount	5804	8,395 00	8,681 00	8,034 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	5931 +	5618 +	5686 +
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
MB residents only				
Children's fitness amount *				5838 +
Province of residence only: ON and MB				
Adoption expenses **		5833	+	+
Province of residence only:				
NB or MB: line 314 of Schedule 1 or \$1,000, whichever is less				
ON: line 314 of Schedule 1 or \$1,201, whichever is less	5836	+	+	+
Amount from worksheet for line 5840	5840	5932 +	5625 +	5687 +
Amount from worksheet for line 5844	5844	5933 +	5632 +	5688 +
Amount from worksheet for line 5848	5848	5934 +	5639 +	5689 +
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Enter the total provincial amounts designated in your name by a child on Form T2202, T2202A, TL11A, TL11B, or TL11C ***	5860	5935 +	5777 +	5690 +
Amount from Schedule (S2)MJ	5864	5936 +	5646 +	5691 +
Manitoba Family Tax Benefit				
Amount from line 12 of Schedule MB428-A MJ				6147 +
Allowable amount of medical expenses (ME):				
Amount from worksheet for line ME	ME	+	+	+
Amount from worksheet for line 5872	5872	5937 +	5784 +	5692 +
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
		× 10.12%	× 6.05%	× 10.9%
	A	=	=	=
Amount from line 347 of Schedule 9	347	× 17.95%	× 11.16%	× 17.4%
	B	=	=	=
Amount from line A above		+	+	+
Add lines B and C		+	+	+
Total non-refundable tax credits	D	5694 =	5792 =	5693 =
ON residents only:				
Line 1 amount from the ON worksheet for line ME			5788	

* If you meet the rules for claiming an amount on line 365 of federal Schedule 1, you can claim up to the same maximum amount of eligible expenses for each child, if you were a resident of Manitoba. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

** If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$10,591 of eligible expenses for each child if you were a resident of Ontario and up to \$10,000 for each child if you were a resident of Manitoba. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

*** When completing line 5860 for the NB, ON, and/or MB columns, if the child was **not a resident of that province** at the end of the year, complete that province's Schedule (S11)MJ for the child as if he or she were a resident of that province at the end of the year.

	Saskatchewan (SK)	Alberta (AB)	British Columbia (BC)
Basic personal amount	5804 12,945 00	16,161 00	9,189 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 5619 +	5620 +	5621 +
SK residents only: Enter the number of dependent children born in 1990 or later * 6370 × \$4,795 =	5821 +		
SK residents only: If you are 65 or older, claim \$1,118	5822 +		
Amount from line 308 of Schedule 1	5824 +	+	+
Amount from line 310 of Schedule 1	5828 +	+	+
Amount from line 312 of Schedule 1	5832 +	+	+
AB and BC residents only: adoption expenses ** 5833		+	+
Province of residence only: SK and BC: amount from line 314 of Schedule 1 or \$1,000, whichever is less AB: amount from line 314 of Schedule 1 or \$1,244, whichever is less	5836 +	+	+
Amount from worksheet for line 5840	5840 5626 +	5627 +	5628 +
Amount from worksheet for line 5844	5844 5633 +	5634 +	5635 +
Amount from worksheet for line 5848	5848 5640 +	5641 +	5642 +
Amount from line 319 of Schedule 1	5852 +	+	+
Amount from Schedule (S11) or (S11)MJ	5856 +	+	+
Enter the total provincial amounts designated in your name by a child on Form T2202, T2202A, TL11A, TL11B, or TL11C ***	5860 5778 +	5779 +	5780 +
Amount from applicable Schedule (S2)MJ	5864 5647 +	5648 +	5649 +
Allowable amount of medical expenses (ME): Amount from worksheet for line ME	ME +	+	+
Amount from worksheet for line 5872	5872 5785 +	5786 +	5787 +
SK residents only: Enter your unused graduate tax exemption from your 2007 <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>	5879 +		
Amount from line 345 of Schedule 9	345 +	+	+
Subtotal	=	=	=
	× 11%	× 10%	× 5.06%
A	=	=	=
AB: amount from line 3 of the worksheet for line 347	B	× 12.75%	
	C	=	
SK and BC: amount from line 347 of Schedule 9 AB: amount from line 6 of the worksheet for line 347	347	× 21%	× 14.7%
	D	=	=
SK and BC: add lines A and D AB: add lines A, C and D Total non-refundable tax credits	E 5793 =	5794 =	5795 =
Alberta only: Line 1 amount from the AB worksheet for line 347		5895	

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

** If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$11,053 of eligible expenses for each child if you were a resident of Alberta and up to \$10,643 for each child if you were a resident of British Columbia. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

*** When completing line 5860 for the SK, AB, or BC column, if the child was **not a resident of that province** at the end of the year, complete that province's Schedule (S11)MJ for the child as if he or she were a resident of that province at the end of the year.

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

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		Yukon (YT)	Northwest Territories (NT)	Nunavut (NU)
Basic personal amount	5804	9,600 00	12,355 00	11,360 00
YT: amount from line 301 of Schedule 1				
NT and NU: amount from worksheet for line 5808	5808	+	+	+
YT: amount from line 303 of Schedule 1				
NT and NU: amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612				
YT: amount from line 305 of Schedule 1				
NT and NU: amount from worksheet for 5816	5816	+	+	+
Residents of YT only: Amount from line 367 of Schedule 1		5825 +		
YT: amount from line 306 of Schedule 1				
NT and NU: amount from worksheet for line 5820	5820	5941 +	5676 +	5677 +
Residents of NU only: Enter the number of young children born in 2002 or later * 6371 × \$1,200 =				5823 +
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
Residents of YT only: amount from line 363 of Schedule 1		5834 +		
Residents of YT only: amount from line 364 of Schedule 1		5835 +		
Residents of YT only: amount from line 365 of Schedule 1		5838 +		
Residents of YT only: amount from line 313 of Schedule 1		5833 +		
YT and NU: amount from line 314 of Schedule 1				
NT: amount from line 314 of Schedule 1 or \$1,000, whichever is less	5836	+	+	+
YT: amount from line 315 of Schedule 1				
NT and NU: amount from worksheet for line 5840	5840	5942 +	5678 +	5679 +
YT: amount from line 316 of Schedule 1				
NT and NU: amount from worksheet for line 5844	5844	5943 +	5680 +	5681 +
YT: amount from line 318 of Schedule 1				
NT and NU: amount from worksheet for line 5848	5848	5944 +	5682 +	5683 +
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Enter the total territorial amounts designated in your name by a child on Form T2202, T2202A, TL11A, TL11B, or TL11C **	5860	5945 +	5796 +	5797 +
Amount from applicable Schedule (S2)MJ	5864	5946 +	5684 +	5685 +
Allowable amount of medical expenses (ME):				
Amount from worksheet for line ME	ME	+	+	+
YT: amount from line 331 of Schedule 1				
NT and NU: Amount from worksheet for line 5872	5872	5947 +	5800 +	5801 +
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
	A	× 7.04%	× 5.9%	× 4%
		=	=	=
Amount from line 347 of Schedule 9	347	× 12.76%	× 14.05%	× 11.5%
	B	=	=	=
Amount from line A above	C	+	+	+
Add lines B and C	D	5695 =	5798 =	5799 =
Total non-refundable tax credits				

* Complete the chart for line 5823 on page 2 of Section NU428MJ in Part 4.

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

Part 4 – Provincial tax (multiple jurisdictions)

Section NL428MJ, Newfoundland and Labrador tax

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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 \$30,215 or less	If line 1 is more than \$30,215 , but not more than \$60,429	If line 1 is more than \$60,429
Enter the amount from line 1 in the applicable column	2	2	2
Line 2 minus line 3 (cannot be negative)	3	3	3
Multiply line 4 by line 5	4	4	4
Multiply line 4 by line 5	5	5	5
Multiply line 4 by line 5	6	6	6
Multiply line 4 by line 5	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 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
Residents of Newfoundland and Labrador only: Newfoundland and Labrador dividend tax credit Credit calculated for line 13 on the <i>NL Worksheet (MJ)</i>		+	13
Residents of Newfoundland and Labrador only: Newfoundland and Labrador overseas employment tax credit Amount from line 426 of federal Schedule 1 × 54.7% =		+	14
Newfoundland and Labrador minimum tax carry-over Amount from line 427 of federal Schedule 1 × 54.7% =		+	15
Add lines 12 to 15		=	16
Line 11 minus line 16 (if negative, enter "0")		=	17
NL additional tax for minimum tax purposes Amount from line 116 of Form T691 × 54.7% =		+	18
Add lines 17 and 18		=	19
Percentage of income allocated to Newfoundland and Labrador from column 5 of the chart in Part 1 of this form		×	20
Multiply line 19 by the percentage on line 20		=	21

If you were **not a resident of Newfoundland and Labrador**, enter the amount from line 21 on line 28, and continue.

Adjustments for residents of Newfoundland and Labrador

Total of NL amounts from lines 5833 and 5836 in the NL column in Part 3 of this form × 8.2% =			22
NL dividend tax credit from line 13 in this section		+	23
NL overseas employment tax credit from line 14 in this section		+	24
Add lines 22, 23, and 24		=	25
Percentage of income not allocated to NL: 100% minus percentage on line 20		×	26
Multiply line 25 by the percentage calculated on line 26		=	27
Line 21 minus line 27 (if negative, enter "0"); or if you were not a resident of NL, enter the amount from line 21	Adjusted Newfoundland and Labrador income tax	=	28

Continue on the next page ➔

Part 4 – Provincial tax (multiple jurisdictions)

Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 28 on the previous page			28
Residents of Newfoundland and Labrador only:			
Enter the provincial foreign tax credit from Form T2036	–		29
Line 28 minus line 29 (if negative, enter "0")	=		30
Political contribution tax credit			
Enter the Newfoundland and Labrador political contributions made in 2008	6175		31
Credit calculated for line 32 on the <i>NL Worksheet (MJ)</i> (maximum \$500)	–		32
Line 30 minus line 32 (if negative, enter "0")	=		33
Labour sponsored venture capital tax credit			
Enter the credit amount from Certificate(s) NL LSVC-1 (maximum \$750)	6176	–	• 34
Line 33 minus line 34 (if negative, enter "0")	=		35
Direct equity tax credit			
Enter the amount of credit from Form T1272	–		36
Line 35 minus line 36 (if negative, enter "0")	=		37
NL resort property investment tax credit			
Enter the credit amount from Form T1297	–		38
Line 37 minus line 38 (if negative, enter "0")	=		39

Newfoundland and Labrador low-income tax reduction (for residents of Newfoundland and Labrador only)

If you had a spouse or common-law partner on December 31, 2008, you have to agree on who will claim this tax reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person. The chart to calculate any unused amount is on the next page.

Unused low-income tax reduction from your spouse or common-law partner, if applicable	6186	–	• 40
Line 39 minus line 40 (if negative, enter "0")	=		41
(If you claimed an amount at line 40, enter "0" on line 58)			

Continue on the next page ➔

Part 4 – Provincial tax (multiple jurisdictions)

Section NL428MJ, Newfoundland and Labrador tax (continued)

Adjusted family income for the calculation of the Newfoundland and Labrador low-income tax reduction

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return	42	42
Total of the Universal Child Care Benefit repayment (line 213 of the return) and the Registered Disability Savings Plan income repayment (included in line 232)	+ 43	+ 43
Add lines 42 and 43	= 44	= 44
Total of the Universal Child Care Benefit income (line 117 of the return) and the Registered Disability Savings Plan income (line 125 of the return)	- 45	- 45
Line 44 minus line 45 (if negative, enter "0")	= 46	= 46
Add the amounts from line 46 in column 1 and column 2, if applicable		
Enter the amount on line 53 below	Adjusted family income	47

Enter the amount from line 41 on the previous page

	48
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Basic reduction	claim \$400	6187		49
Reduction for your spouse or common-law partner	claim \$111	6188	+	50
Reduction for an eligible dependant claimed on line 5816	claim \$111	6189	+	51
Add lines 49, 50, and 51	(maximum \$511)		=	52

Adjusted family income

Enter the amount from line 47 above		53		
If you claimed an amount on lines 50 or 51, enter \$21,231, otherwise enter \$13,143		-		54
Line 53 minus line 54 (if negative, enter "0")		=		55
Applicable rate		×	16%	56
Multiply line 55 by line 56		=		57
Line 52 minus line 57 (if negative, enter "0")	Newfoundland and Labrador low-income tax reduction			58
Line 48 minus line 58 (if negative, enter "0")				
Enter the result on line 1 in Part 5 of this form	Newfoundland and Labrador tax			59

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

Amount from line 58		60
Amount from line 39		- 61
Line 60 minus line 61 (if negative, enter "0")	Unused amount	= 62

Newfoundland and Labrador 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 Newfoundland and Labrador**, complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of Newfoundland and Labrador** at the end of the year, complete Form NL428 or NL428MJ and this schedule for him or her as if he or she were a resident of Newfoundland and Labrador at the end of the year.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form NL428 if he or she were filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$26,468 or less, enter \$3,556.

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

		1
--	--	---

Pension income amount:

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

	+		2
--	---	--	---

Disability amount:

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

	+		3
--	---	--	---

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Newfoundland and Labrador, complete Schedule NL(S11)MJ to determine the amount to enter on this line.

	+		4
--	---	--	---

Add lines 1 to 4

	=		5
--	---	--	---

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

Enter the amount from line 260 of his or her return

			6
--	--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, 5833, and 5856 of your spouse's or common-law partner's Form NL428

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

Spouse's 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 Newfoundland and Labrador column in Part 3 of Form T2203.

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

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

Newfoundland and Labrador Tuition and Education Amounts

If you were a **student** who was a **resident of Newfoundland and Labrador**, complete the regular Schedule NL(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203. **Do not attach the schedules (S11) or (S11)MJ to your return.**

If you were a **student** who was **not a resident of Newfoundland and Labrador** 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.

If you are the **individual** designated by a student who was not a resident of Newfoundland and Labrador at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 16 for each student as if he or she were a resident.

Unused federal tuition, education, and textbook amounts from your 2007 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2008

	2
--	---

Education amount for 2008: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (only one claim per month, **maximum 12 months**)

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

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

	× \$60 =	+		3
--	----------	---	--	---

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

	× \$200 =	+		4
--	-----------	---	--	---

Add lines 2, 3, and 4

Total 2008 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 Newfoundland and Labrador column in Part 3 of Form T2203

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

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

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

Unused NL tuition and education amounts claimed for 2008:

Enter the amount from line 1 or line 9, whichever is **less**

	-		▶		10
--	---	--	---	--	----

Line 9 minus line 10

	=		11
--	---	--	----

2008 tuition and education amounts claimed for 2008:

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 NL column in Part 3 of Form T2203.

**Newfoundland and Labrador
tuition and education amounts
claimed by the student for 2008**

	=				13
--	---	--	--	--	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000

					14
--	--	--	--	--	----

Enter the amount from line 12

	-				15
--	---	--	--	--	----

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

	=				16
--	---	--	--	--	----

Enter on this line, and on line 5860 in the NL column in Part 3 of your Form T2203 or on line 4 of your Schedule NL(S2)MJ, an amount that is not more than the amount on line 16

**Newfoundland and Labrador
tuition and education
amounts transferred**

					17
--	--	--	--	--	----

Newfoundland and Labrador worksheet (MJ)

T2203 – 2008

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

Line 5808 – Age amount

Maximum amount			3,556 00	1
Your net income from line 236 of your return				2
Base amount	–	26,468 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Multiply line 4 by line 5	=			6
Line 1 minus line 6 (if negative, enter "0")				7
Enter this amount on line 5808 in the Newfoundland and Labrador column				7

Line 5812 – Spouse or common-law partner amount

Base amount			6,802 00	1
Spouse's 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 Newfoundland and Labrador column, \$6,183 or the amount on line 3, whichever is less				3

Line 5816 – Amount for an eligible dependant

Base amount			6,802 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 Newfoundland and Labrador column, \$6,183 or the amount on line 3, whichever is less				3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			7,566 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 \$2,402, enter \$2,402)	=			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

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			14,145 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 \$2,402, enter \$2,402)	=			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

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

Newfoundland and Labrador 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, 2008) 5,106 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2008.

Maximum supplement		2,403	00	2
Total child care and attendant care expenses claimed for you by anyone				
Base amount	-	2,042	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 Newfoundland and Labrador column the amount from line 7 (maximum \$7,509), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Newfoundland and Labrador at the end of the year, the Form NL428 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 Newfoundland and Labrador 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 NL428	+		2
Add lines 1 and 2	=		3
Dependant's taxable income (from line 260 of his or her return)	-		4
Line 3 minus line 4 (if negative enter "0")	=		5
Allowable amount for this dependant			
Enter the amount from line 1 or line 5, whichever is less			6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,648 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Enter this amount on the ME line in the Newfoundland and Labrador column			

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,648 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	=		3

Enter, on line 5872 in the Newfoundland and Labrador column, the total amount claimed for **all** dependants.

Newfoundland and Labrador worksheet (MJ) *(continued)*

Line 13 – Newfoundland and Labrador dividend tax credit

Determine the amount to enter on line 13 of Section NL428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 6.65%	=	
Enter the amount on line 13 of Section NL428MJ					

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

Line 120 of your return					
Line 180 of your return	-		2	× 5%	=
Line 1 minus line 2	=		3	× 6.65%	=
Add lines 4 and 5					+
Enter the amount on line 13 of Section NL428MJ					6

Line 32 – Political contribution tax credit

Determine the amount to enter on line 32 of Section NL428MJ as follows:

- if your contributions (on line 31) are **more than \$1,150**, enter \$500 on line 32 of Section NL428MJ; or
- if your contributions are **\$1,150 or less**, use the amount on line 31 to determine which ONE of the following columns to complete.

	If line 31 is \$100 or less	If line 31 is more than \$100, but not more than \$550	If line 31 is more than \$550, but not more than \$1,150	
Enter your total contributions from line 31 of Section NL428MJ	-	-	-	1
Line 1 minus line 2	=	=	=	2
Multiply line 3 by line 4	×	×	×	3
Add lines 5 and 6	+	+	+	4
Enter the amount on line 32 of Section NL428MJ	=	=	=	5
	=	=	=	6
	=	=	=	7

Part 4 – Provincial tax (multiple jurisdictions)

Section PE428MJ, Prince Edward Island tax

T2203 – 2008

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 \$31,984 or less	If line 1 is more than \$31,984 , but not more than \$63,969	If line 1 is more than \$63,969
Enter the amount from line 1 in the applicable column	2	2	2
Line 2 minus line 3 (cannot be negative)	3	3	3
Multiply line 4 by line 5	4	4	4
	5	5	5
	6	6	6
	7	7	7
Add lines 6 and 7	8	8	8
Prince Edward Island tax on taxable income			

Enter your Prince Edward Island tax on taxable income from line 8			9
Enter your Prince Edward Island tax on split income from 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
Residents of Prince Edward Island only:			
Prince Edward Island dividend tax credit Credit calculated for line 13 on the <i>PE Worksheet (MJ)</i>		+	13
Residents of Prince Edward Island only:			
Prince Edward Island overseas employment tax credit Amount from line 426 of federal Schedule 1 × 57.5% =		+	14
Prince Edward Island minimum tax carry-over Amount from line 427 of federal Schedule 1 × 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			
Amount from line 116 of Form T691 × 57.5% =		+	18
Add lines 17 and 18		=	19
Percentage of income allocated to Prince Edward Island from column 5 of the chart in Part 1 of this form		×	20
Multiply line 19 by the percentage on line 20		=	21

If you were **not a resident of Prince Edward Island**, enter the amount from line 21 on line 28 and continue on line 29.

Adjustments for residents of Prince Edward Island

Total of PE amounts from lines 5823, 5836 and 5850 in the PE column in Part 3 of this form × 9.8% =			22
PE dividend tax credit from line 13 in this section		+	23
PE overseas employment tax credit from line 14 in this section		+	24
Add lines 22, 23, and 24		=	25
Percentage of income not allocated to PE: 100% minus percentage on line 20		×	26
Multiply line 25 by the percentage calculated on line 26		=	27
Line 21 minus line 27 (if negative, enter "0"); or if you were not a resident of PE, enter the amount from line 21	Adjusted Prince Edward Island income tax	=	28

Continue on the next page ➔

Part 4 – Provincial tax (multiple jurisdictions)

Section PE428MJ, Prince Edward Island tax (continued)

Enter the amount from line 28 on the previous page 28

Prince Edward Island surtax

Amount from line 19			29		
Base amount	-	12,500	00	30	
Line 29 minus line 30 (if negative, enter "0")	=			31	
Applicable rate	x	10%		32	
Multiply line 31 by line 32	=			33	
Percentage on line 20 in this section	x		%	34	
Multiply line 33 by the percentage on line 34	=				▶ +
Add lines 28 and 35	=				36

If you were **not a resident of Prince Edward Island**, enter the amount from line 36 on line 61 and continue on line 62.

Prince Edward Island low-income tax reduction (for residents of Prince Edward Island only)

If you had a spouse or common-law partner on December 31, 2008, you have to agree on who will claim this tax reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person. The chart to calculate the unused amount is on the next page.

Unused low-income tax reduction from your spouse or common-law partner, if applicable 6342 • 37

If you claimed an amount at line 37, enter the amount from line 37 on line 56 and continue on line 57.

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

	Column 1 You		Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return		38		38
Universal Child Care Benefit repayment				
Enter the amount from line 213 of the return	+	39	+	39
Add lines 38 and 39	=	40	=	40
Universal Child Care Benefit income				
Enter the amount from line 117 of the return	-	41	-	41
Line 40 minus line 41 (if negative, enter "0")	=	42	=	42
Add the amounts from line 42 in column 1 and column 2, if applicable				
Enter the amount on line 50 on the next page				
		Adjusted family income		43

Continue on the next page ➔

Part 4 – Provincial tax (multiple jurisdictions)

Section PE428MJ, Prince Edward Island tax (continued)

Enter the amount from line 36 on the previous page 44

Basic reduction	claim \$250	6339		45
Reduction for spouse or common-law partner	claim \$250	6340	+	46
Reduction for an eligible dependant claimed at line 5816	claim \$250	6341	+	47
Reduction for dependent children born in 1990 or later	Number of dependent children	6099	× \$200 =	48
				49

Adjusted family income

Enter the amount from line 43		50		
Base amount	- 15,000	00	=	51
Line 50 minus line 51 (if negative, enter "0")	=			52
Applicable rate	×	5%		53
Multiply line 52 by line 53	=		▶	54
Line 49 minus line 54 (if negative, enter "0")	=			55

Enter the amount from line 37 or line 55				56
Percentage on line 20 in this section	×	%		57
Multiply line 56 by the percentage on line 57	=		▶	58
Line 44 minus line 58 (if negative, enter "0")	=			59

Prince Edward Island low-income tax reduction

Residents of Prince Edward Island only:

Enter the provincial foreign tax credit from Form T2036				60
Line 59 minus line 60 (if negative, enter "0")	=			61

Prince Edward Island political contribution tax credit

Enter the Prince Edward Island political contributions made in 2008		6338		62
Credit calculated for line 63 on the PE Worksheet (MJ)	(maximum \$500)		-	63
Line 61 minus line 63 (if negative, enter "0")	=			64

Prince Edward Island tax

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

Amount from line 55				65
Amount from line 44	-			66
Line 65 minus line 66 (if negative, enter "0")	=			67

Unused amount

Complete this chart if you are claiming an amount for young children on line 5823 in the PE column in Part 3.

Details of amount for young children (if you need more space, attach a separate sheet of paper)

Child's name	Relationship to you	Child's date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
Total number of eligible months for all children		Enter this amount beside box 6372 in the PE column in Part 3			=

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 **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts indicated below.

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 either the federal or the applicable provincial or territorial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C, whichever is **less**.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use if he or she were filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$28,019 or less, enter \$3,764.

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

	1
--	---

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 his or her Form T2202, T2202A, TL11A, TL11B, or TL11C

+	
---	--

Add lines 1 to 4

=	
---	--

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

Enter the amount from line 260 of his or her return

	6
--	---

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

-	7
---	---

Spouse's 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 Prince Edward Island column in Part 3 of Form T2203

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

=	9
---	---

Prince Edward Island Tuition and Education Amounts

If you were a **student** who was a **resident of Prince Edward Island**, complete the regular Schedule PE(S11). **Do not attach the Schedules (S11) or (S11)MJ to your return.**

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.

2007 unused tuition and education amounts

Enter the amounts from your 2007 *Notice of Assessment* or *Notice of Reassessment*.
If you resided in Quebec at the end of 2007, enter your unused **federal** tuition, education, and textbook amounts. Otherwise, use the **lesser** of the provincial, territorial, or federal amounts.

	1
--	---

Eligible tuition fees paid for 2008 _____ **2**

Education amount for 2008: Use columns B and C of Form T2202, T2202A, TL11A, TL11B, or TL11C (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) _____ × **\$120** = _____ + _____ **3**

Enter the number of months from Column **C** _____ × **\$400** = _____ + _____ **4**

Add lines 2, 3, and 4 Total 2008 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 5850 of the Prince Edward Island column in Part 3 of Form T2203 _____ **8**

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

Prince Edward Island worksheet (MJ)

T2203 – 2008

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 and to calculate your Prince Edward Island dividend tax credit and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			3,764	00	1
Your net income from line 236 of your return					2
Base amount	-	28,019		00	3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	×	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			7,201	00	1
Spouse's 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, \$6,546 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

Complete this calculation for each dependant.

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

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

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

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, 2008) _____ 6,890 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2008.

Maximum supplement			4,019 00		2
Total child care and attendant care expenses claimed for you by anyone					3
Base amount	2,354	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, on line 5844 in the Prince Edward Island column the amount from line 7 (maximum \$10,909), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each 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 260 of his or her return)			-	4
Line 3 minus line 4 (if negative, enter "0")			=	5
Allowable amount for this dependant Enter the amount on line 1 or line 5, whichever is less				6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1				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") Enter this amount on the ME line in the Prince Edward Island column				3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant				1
Enter \$1,678 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less			-	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)				3

Enter, on line 5872 in the Prince Edward Island column, the total amount claimed for **all** dependants.

Prince Edward Island worksheet (MJ) *(continued)*

Line 13 – Prince Edward Island dividend tax credit

Determine the amount to enter on line 13 of Section PE428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return				× 10.5%	=		
Enter the amount on line 13 of Section PE428MJ							

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

Line 120 of your return							
Line 180 of your return	-				× 4.3%	=	
Line 1 minus line 2	=				× 10.5%	=	
Add lines 4 and 5						+	
Enter the amount on line 13 of Section PE428MJ						=	

Line 63 – Prince Edward Island political contribution tax credit

Determine the amount to enter on line 63 of Section PE428MJ as follows:

- if your contributions (on line 62) are **more than \$1,150**, enter \$500 on line 63 of Section PE428MJ; or
- if your contributions are **\$1,150 or less**, use the amount on line 62 to determine which ONE of the following columns to complete.

	If line 62 is \$100 or less	If line 62 is more than \$100, but not more than \$550	If line 62 is more than \$550, but not more than \$1,150	
Enter your total contributions from line 62 of Section PE428MJ	0 00	100 00	550 00	1
Line 1 minus line 2	=	=	=	2
Multiply line 3 by line 4	× 75%	× 50%	× 33.33%	3
Add lines 5 and 6	+ 0 00	+ 75 00	+ 300 00	4
Enter the amount on line 63 of Section PE428MJ	=	=	=	5
				6
				7

Part 4 – Provincial tax (multiple jurisdictions)

Section NS428MJ, Nova Scotia tax

T2203 – 2008

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 _____ 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 , but not more than \$93,000	If line 1 is more than \$93,000	
Enter the amount from line 1 in the applicable column	-	-	-	-	2
	0 00	29,590 00	59,180 00	93,000 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	× 8.79%	× 14.95%	× 16.67%	× 17.5%	5
Multiply line 4 by line 5	=	=	=	=	6
	+ 0 00	+ 2,601 00	+ 7,025 00	+ 12,662 00	7
Nova Scotia tax on taxable income	=	=	=	=	8

Enter your Nova Scotia tax on taxable income from line 8 _____ 9
 Enter your Nova Scotia tax on split income from Form T1206 + _____ 10
 Add lines 9 and 10 = _____ 11

Enter your Nova Scotia non-refundable tax credits from line D in the Nova Scotia column in Part 3 of this form				12
Residents of Nova Scotia only:				
Nova Scotia dividend tax credit				
Credit calculated for line 13 on the <i>NS Worksheet (MJ)</i>	+			13
Residents of Nova Scotia only:				
Nova Scotia overseas employment tax credit				
Amount from line 426 of federal Schedule 1 × 57.5% =	+			14
Nova Scotia minimum tax carry-over				
Amount from line 427 of federal Schedule 1 × 57.5% =	+			15
Add lines 12 through 15	=			16
Line 11 minus line 16 (if negative, enter "0")	=			17
Nova Scotia additional tax for minimum tax purposes				
Amount from line 116 of Form T691 × 57.5% =	+			18
Add lines 17 and 18	=			19
Percentage of income allocated to Nova Scotia, from column 5 of the chart in Part 1 of this form	×		%	20
Multiply line 19 by the percentage on line 20	=			21

If you were **not a resident of Nova Scotia**, enter the amount from line 21 on line 28 and continue on line 29.

Adjustments for residents of Nova Scotia

Total of NS amounts from lines 5823 and 5836 in the NS column in Part 3 of this form				22
NS dividend tax credit from line 13 in this section	+			23
NS overseas employment tax credit from line 14 in this section	+			24
Add lines 22, 23, and 24	=			25
Percentage of income not allocated to NS: 100% minus percentage on line 20	×		%	26
Multiply line 25 by the percentage calculated on line 26	=			27
Line 21 minus line 27 (if negative, enter "0"); or if you were not a resident of NS, enter the amount from line 21				28
			Adjusted Nova Scotia income tax	

Continue on the next page ➔

Part 4 – Provincial tax (multiple jurisdictions)

Section NS428MJ, Nova Scotia tax (continued)

Enter the amount from line 28 on the previous page 28

Nova Scotia surtax

Enter the amount from line 28				29
Base amount	-	10,000	00	30
Line 29 minus line 30 (if negative, enter "0")	=			31
Rate	×	10%		32
Multiply line 31 by line 32	=			▶ 33
Add lines 28 and 33				= 34

Residents of Nova Scotia only:

Enter the provincial foreign tax credit from Form T2036				35
Line 34 minus line 35 (if negative, enter "0")	=			36
Nova Scotia Research and Development Tax Credit Recapture			5248	+ 37
Add lines 36 and 37				= 38

If, at the end of the year, you **were not a resident of Nova Scotia**,
enter the amount from line 38 on line 57 and continue on the next page.

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

If you had a spouse or common-law partner on December 31, 2008, you have to agree on who will claim the tax reduction. **Only one of you** can make this claim for your family.

Adjusted family income for the calculation of the Nova Scotia low-income tax reduction

	Column 1 You		Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return		39		39
Universal Child Care Benefit repayment	+		+	
Enter the amount from line 213 of the return		40		40
Add lines 39 and 40	=		=	41
Universal Child Care Benefit income				
Enter the amount from line 117 of the return	-		-	
Line 41 minus line 42 (if negative, enter "0")	=	42	=	42
		43		43
Add the amounts from line 43 in column 1 and column 2, if applicable				
Enter the amount on line 51 below				44
Adjusted family income				

Enter the amount from line 38 above 45

Basic reduction	claim \$300	6195		46
Reduction for spouse or common-law partner	claim \$300	6197	+	47
Reduction for an eligible dependant claimed at line 5816	claim \$300	6199	+	48
Reduction for dependent children born in 1990 or later	Number of dependent children	6099	× \$165 =	
			+	49
Add lines 46 through 49			=	50

Adjusted family income

Enter the amount from line 44 above				51
Base amount	-	15,000	00	52
Line 51 minus line 52 (if negative, enter "0")	=			53
Applicable rate	×	5%		54
Multiply line 53 by line 54	=			▶ 55
Line 50 minus line 55 (if negative, enter "0")				= 56
Line 45 minus line 56 (if negative, enter "0")				= 57

Nova Scotia low-income tax reduction

Continue on the next page ➔

Part 4 – Provincial tax (multiple jurisdictions)

Section NS428MJ, Nova Scotia tax (continued)

Enter the amount from line 57 on the previous page _____ 57

Political contribution tax credit

Nova Scotia political contributions made in 2008 **6210** _____ × 75% = (max \$750) – _____ 58
 Line 57 minus line 58 (if negative, enter "0") = _____ 59

Labour-sponsored venture capital tax credit

Cost of shares from Form NSLSV _____ × 20% = (max \$2,000) **6238** – _____ • 60
 Line 59 minus line 60 (if negative, enter "0") = _____ 61

If you **were not a resident of Nova Scotia**, enter the amount from line 61 on line 65 and continue.

Post-secondary graduate tax credit (residents of Nova Scotia only)

Enter \$2,000 if you graduated in 2008 **6377** _____ 62
 Unused post-secondary graduate tax credit from your
 2007 *Notice of Assessment* or *Notice of Reassessment* _____ 63
 Enter the amount from line 62 or 63, **whichever applies** ▶ – _____ 64
 Line 61 minus line 64 (if negative, enter "0") = _____ 65

Equity tax credit

Enter the equity tax credit calculated on Form T1285 – _____ 66
 Line 65 minus line 66 (if negative, enter "0")
 Enter the result on line 3 in Part 5 of this form **Nova Scotia tax** = _____ 67

Nova Scotia volunteer firefighters and ground search and rescue tax credit

(residents of Nova Scotia only)

Volunteer firefighters and ground search and rescue tax credit
 Enter this amount on **line 479** of your return claim \$375 **6228** _____ 68

Complete this chart if you claimed an amount for young children on line 5823 in the NS column in Part 3.

Details of amount for young children (if you need more space, attach a separate sheet of paper)						
Child's name	Relationship to you	Child's date of birth			Number of eligible months	
		Year	Month	Day		
					+	
					+	
Total number of eligible months for all children					Enter this amount beside box 6372 in the NS column in Part 3	=

Nova Scotia 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 Nova Scotia**, complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of Nova Scotia** at the end of the year, complete Form NS428 or NS428MJ and this schedule for him or her as if he or she were a resident of Nova Scotia.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form NS428 if he or she were filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$28,101 or less, enter \$3,775.

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 his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Nova Scotia, complete Schedule NS(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

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

Enter the amount from line 260 of his or her return

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

Spouse's 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**

		6
-		7
=		8
=		9

Nova Scotia Tuition and Education Amounts

If you were a **student** who was a **resident of Nova Scotia**, complete the regular Schedule NS(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203. **Do not attach the Schedules (S11) or (S11)MJ to your return.**

If you were a **student** who was **not a resident of Nova Scotia** 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.

If you are the **individual** designated by a student who was not a resident of Nova Scotia at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 16 for each student as if he or she were a resident of Nova Scotia.

Unused federal tuition, education, and textbook amounts from your 2007 *Notice of Assessment* or *Notice of Reassessment* 1

Enter your eligible tuition fees paid for 2008			2	
Education amount for 2008: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (only one claim per month, maximum 12 months)				
Enter the number of months from Column B (do not include any month that is included in Column C)		× \$60 =	+	3
Enter the number of months from Column C		× \$200 =	+	4
Add lines 2, 3, and 4	Total 2008 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 5849 in the Nova Scotia column in Part 3 of Form T2203	-			8
Line 7 minus line 8 (if negative, enter "0")	=			9
Unused Nova Scotia tuition and education amounts claimed for 2008	-			10
Enter the amount from line 1 or line 9, whichever is less	=			11
2008 tuition and education amounts claimed for 2008	+			12
Enter the amount from line 5 or line 11, whichever is less	=			13
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NS column in Part 3 of Form T2203.	Nova Scotia tuition and education amounts claimed by the student for 2008			

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000			14	
Enter the amount from line 12	-			15
Line 14 minus line 15 (if negative, enter "0")	=			16
Enter on this line, and on line 5860 in the NS column in Part 3 of your Form T2203 or on line 4 of your Schedule NS(S2)MJ, an amount that is not more than the amount on line 16	Nova Scotia tuition and education amounts transferred			17

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

Line 5808 – Age amount

Maximum amount			3,775	00	1
Your net income from line 236 of your return					2
Base amount	-	28,101		00	3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	×	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			7,221	00	1
Spouse's 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, \$6,565 or the amount on line 3, whichever is less	=				3

Line 5816 – Amount for an eligible dependant

Base amount			7,221	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, \$6,565 or the amount on line 3, whichever is less	=				3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			7,731	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 \$2,551, enter \$2,551)					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

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			16,932	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 \$4,465, enter \$4,465)					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

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, 2008) 4,596 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2008.

Maximum supplement		3,144	00	2
Total child care and attendant care expenses claimed for you by anyone				
Base amount	-	2,138	00	3 4
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")	=			6
			+	7
Add lines 1 and 6				7

Enter, on line 5844 in the Nova Scotia column the amount on line 7 (maximum \$7,740), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Nova Scotia at the end of the year, Form NS428 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 Nova Scotia 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 NS428	+		2
Add lines 1 and 2	=		3
Dependant's taxable income (from line 260 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant			6
Enter the amount from line 1 or line 5, whichever is less			6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependant children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1			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
Enter this amount on the ME line in the Nova Scotia column			3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,637 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	=		3

Enter, on line 5872 in the Nova Scotia column, the total amount claimed for **all** dependants.

Nova Scotia worksheet (MJ) *(continued)*

Line 13 – Nova Scotia dividend tax credit

Determine the amount to enter on line 13 of Section NS428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return _____ × 8.85% = _____
 Enter the amount on line 13 of Section NS428MJ

--	--

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

Line 120 of your return		1			
Line 180 of your return	-	2	× 7.7%	=	
Line 1 minus line 2	=	3	× 8.85%	=	+
Add lines 4 and 5					6
Enter the amount on line 13 of Section NS428MJ					

	4
+	5
=	6

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2008

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 \$34,836 or less	If line 1 is more than \$34,836, but not more than \$69,673	If line 1 is more than \$69,673, but not more than \$113,273	If line 1 is more than \$113,273	
_____	_____	_____	_____	_____	2
Line 2 minus line 3 (cannot be negative)	0 00	34,836 00	69,673 00	113,273 00	3
_____	_____	_____	_____	_____	4
Multiply line 4 by line 5	10.12%	15.48%	16.80%	17.95%	5
_____	_____	_____	_____	_____	6
_____	0 00	3,525 00	8,918 00	16,243 00	7
Add lines 6 and 7	_____	_____	_____	_____	8
New Brunswick tax on taxable income	_____	_____	_____	_____	

Enter your New Brunswick tax on taxable income from line 8 _____ | _____ | **9**
 Enter your New Brunswick tax on split income from Form T1206 + _____ | _____ | **10**
 Add lines 9 and 10 = _____ | _____ | **11**

Enter your New Brunswick non-refundable tax credits from line D in the New Brunswick Column in Part 3 of this form _____ | _____ | **12**

Residents of New Brunswick only:
 NB dividend tax credit
 Credit calculated for line 13 on the *NB Worksheet (MJ)* + _____ | _____ | **13**

Residents of New Brunswick only:
 NB overseas employment tax credit
 Amount from line 426 of federal Schedule 1 _____ × 57% = + _____ | _____ | **14**

NB minimum tax carry-over
 Amount from line 426 of federal Schedule 1 _____ × 57% = + _____ | _____ | **15**

Add lines 12 through 15 = _____ | _____ | **16**

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

New Brunswick additional tax for minimum tax purposes
 Form T691: Line 107 minus line 110 _____ × 57% = + _____ | _____ | **18**

Add lines 17 and 18 = _____ | _____ | **19**

Percentage of income allocated to New Brunswick from column 5 of the chart in Part 1 of this form × _____ | % | **20**

Multiply line 19 by the percentage on line 20 = _____ | _____ | **21**

If you were **not a resident of New Brunswick**, enter the amount from line 21 on line 50 and continue.

Adjustments for residents of New Brunswick

NB pension income amount from line 5836 in the NB column in Part 3 of this form _____ × 10.12% = _____ | _____ | **22**

NB dividend tax credit from line 13 in this section + _____ | _____ | **23**

NB overseas employment tax credit from line 14 in this section + _____ | _____ | **24**

Add lines 22, 23, and 24 = _____ | _____ | **25**

Percentage of income not allocated to NB: 100% **minus** percentage on line 20 × _____ | % | **26**

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

Lines 21 minus line 27 (if negative, enter "0") _____ | _____ | **28**

Adjusted New Brunswick income tax

Residents of New Brunswick only:
 Enter the provincial foreign tax credit from Form T2036 _____ | _____ | **29**
 Line 28 minus line 29 (if negative, enter "0") = _____ | _____ | **30**

Continue on the next page ➔

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2008

Section NB428MJ, New Brunswick tax (continued)

Enter the amount from line 30 on the previous page _____ 30

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

If you had a spouse or common-law partner at the end of the year, 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. The chart to calculate any unused amount is on the next page .

Enter any unused low-income tax reduction from your spouse's or common-law partner's Form NB428, or from the NB428MJ (if none, enter "0") 6156 _____ • 31
 Line 30 minus line 31 (if negative, enter "0") = _____ 32

If you claimed an amount on line 31, other than \$0, enter the amount from line 32 on line 50 and continue.

If your net income (line 236 of your return) is less than \$25,391, or if you have an eligible dependant, spouse, or common-law partner and your adjusted family income is less than \$36,771, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 49 and continue on line 50.

Adjusted family income for the calculation of the New Brunswick low-income tax reduction

	Column 1 You		Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return	_____	33	_____	33
Total of the Universal Child Care Benefit repayment (line 213 of the return) and the Registered Disability Savings Plan income repayment (included in line 232)	+ _____	34	+ _____	34
Add lines 33 and 34	= _____	35	= _____	35
Total of the Universal Child Care Benefit income (line 117 of the return) and the Registered Disability Savings Plan income (line 125 of the return)	- _____	36	- _____	36
Line 35 minus line 36 (if negative, enter "0")	= _____	37	= _____	37
Add the amounts from line 37 in column 1 and column 2, if applicable				_____
Enter the amount on line 44	Adjusted family income			38

Enter the amount from line 32 above _____ 39

Basic reduction	claim \$569	6157			40
Reduction for your spouse or common-law partner	claim \$569	6158	+		41
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$569	6159	+		42
Add lines 40, 41, and 42	(maximum \$1,138)	=		▶	43

Adjusted family income

Enter the amount from line 38					44
Base amount	-	14,011	00		45
Line 44 minus line 45 (if negative, enter "0")	=				46
Applicable rate	×	5%			47
Multiply line 46 by line 47	=			▶	48
Line 43 minus line 48 (if negative, enter "0")	New Brunswick low-income tax reduction				49
Line 39 minus line 49 (if negative, enter "0")	=			▶	50

Continue on the next page ➔

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2008

Section NB428MJ, New Brunswick tax (continued)

Enter the amount from line 50 on the previous page 50

New Brunswick political contribution tax credit

New Brunswick political contributions made in 2008	6155		51	
Credit calculated for line 52 on the <i>NB Worksheet (MJ)</i>		(maximum \$500)	–	52
Line 50 minus line 52 (if negative, enter "0")			=	53

Labour-sponsored venture capital fund tax credit

Labour-sponsored venture capital fund tax credit from Certificate NB-LSVC-1	(maximum \$750)	6167	–	54
Line 53 minus line 54 (if negative, enter "0")			=	55

Small business investor tax credit

Small business investor tax credit from Form T1258			–	56
Line 55 minus line 56 (if negative, enter "0")				
Enter the result on line 4 in Part 5 of this form	New Brunswick tax		=	57

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

Amount from line 49				58
Amount from line 39			–	59
Line 58 minus line 59 (if negative, enter "0")		Unused amount	=	60

New Brunswick 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 New Brunswick**, complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of New Brunswick** at the end of the year, complete Form NB428 or NB428MJ and this schedule for him or her as if he or she were a resident of New Brunswick.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form NB428 if he or she were filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$30,517 or less, enter \$4,099.

Otherwise, enter the amount from line 5808 of his or her Form NB428.

Pension income amount:

Enter the amount from line 5836 of his or her Form NB428

Disability amount:

Enter the amount from line 5844 of his or her Form NB428

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of New Brunswick, complete Schedule NB(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

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

Enter the amount from line 260 of his or her return

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NB428

Spouse's 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 New Brunswick column in Part 3 of Form T2203

**New Brunswick amounts transferred from
your spouse or common-law partner**

		6
-		7
=		8
=		9

New Brunswick Tuition and Education Amounts

If you were a **student** who was a **resident of New Brunswick**, complete the regular Schedule NB(S11). Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

Do not attach the schedules (S11) or (S11)MJ to your return.

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

If you are the **individual** designated by a student who was not a resident of New Brunswick at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 16 for each student as if he or she were a resident of New Brunswick.

Unused federal tuition, education, and textbook amounts from your 2007 *Notice of Assessment* or *Notice of Reassessment* _____ | 1

Enter your eligible tuition fees paid for 2008 _____ | 2

Education amount for 2008: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (only one claim per month, maximum 12 months)

Enter the number of months from column **B** (do not include any month that is 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 2008 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 New Brunswick column in Part 3 of Form T2203 - _____ | 8

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

Unused New Brunswick tuition and education amounts claimed for 2008: Enter the amount from line 1 or line 9, whichever is **less** - _____ ▶ _____ | 10

Line 9 minus line 10 = _____ | 11

2008 tuition and education amounts claimed for 2008: 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 NB column in Part 3 of Form T2203. **New Brunswick tuition and education amounts claimed by the student for 2008** = _____ | 13

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000 _____ | 14

Enter the amount from line 12 - _____ | 15

Line 14 minus line 15 (if negative, enter "0") = _____ | 16

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

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

Line 5808 – Age amount

Maximum amount			4,099		00	1
Your net income from line 236 of your return						2
Base amount	-	30,517			00	3
Line 2 minus line 3 (if negative, enter "0")	=					4
Applicable rate	×	15%				5
Multiply line 4 by line 5	=					6
Line 1 minus line 6 (if negative, enter "0")						7
Enter this amount on line 5808 in the New Brunswick column	=					

Line 5812 – Spouse or common-law partner amount

Base amount			7,842		00	1
Spouse's 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 New Brunswick column, \$7,129 or the amount on line 3, whichever is less	=					

Line 5816 – Amount for an eligible dependant

Base amount			7,842		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 New Brunswick column, \$7,129 or the amount on line 3, whichever is less	=					

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,590		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 \$3,965, enter \$3,965)	-					3
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed						4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=					5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			17,505		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 \$3,965, enter \$3,965)	-					3
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed						4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=					5

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

New Brunswick 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, 2008) 6,797 00 1

Supplement calculation if you were **under age 18** on December 31, 2008

Maximum supplement		3,965	00	2
Total child care and attendant care expenses claimed for you by anyone				
Base amount	-	2,322	00	3 4
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")	=			6
				7

Add lines 1 and 6 =

Enter, on line 5844 in the New Brunswick column (maximum \$10,762), the amount on line 7, **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of New Brunswick at the end of the year, Form NB428 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 New Brunswick 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 NB428	+		2
Add lines 1 and 2	=		3
Dependant's taxable income (from line 260 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less			6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependant children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,900 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Enter this amount on line ME in the New Brunswick column			

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,900 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	=		3

Enter, on line 5872 in the New Brunswick column, the total amount claimed for **all** dependants.

New Brunswick worksheet (MJ) (continued)

Line 13 – New Brunswick dividend tax credit

Determine the amount to enter on line 13 of Section NB428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 12%	=		
Enter the amount on line 13 of Section NB428MJ						

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

Line 120 of your return						
Line 180 of your return	-		2	× 5.3%	=	
Line 1 minus line 2	=		3	× 12%	=	
Add lines 4 and 5						+
Enter the amount on line 13 of Section NB428MJ						
						=

Line 52 – New Brunswick political contribution tax credit

Determine the amount to enter on line 52 of Section NB428MJ as follows:

- if your contributions (on line 51) are **more than \$1,075**, enter \$500 on line 52 of Section NB428MJ; or
- if your contributions are **\$1,075 or less**, use the amount on line 51 to determine which ONE of the following columns to complete.

	If line 51 is \$200 or less	If line 51 is more than \$200, but not more than \$550	If line 51 is more than \$550, but not more than \$1,075	
Enter your total contributions from line 51 of Section NB428MJ	-	-	-	
	0 00	200 00	550 00	1
Line 1 minus line 2	=	=	=	
	75%	50%	33.33%	2
Multiply line 3 by line 4	×	×	×	
	0 00	150 00	325 00	3
Line 5 plus line 6	+	+	+	
Enter the amount on line 52 of Section NB428MJ	=	=	=	
				4
				5
				6
				7

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2008

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 \$36,020 or less	If line 1 is more than \$36,020, but not more than \$72,041	If line 1 is more than \$72,041
Enter the amount from line 1 in the applicable column	_____ _____ 2	_____ _____ 2	_____ _____ 2
Line 2 minus line 3 (cannot be negative)	- 0 00 _____ 3	- 36,020 00 _____ 3	- 72,041 00 _____ 3
Multiply line 4 by line 5	= _____ _____ 4	= _____ _____ 4	= _____ _____ 4
	× 6.05% _____ 5	× 9.15% _____ 5	× 11.16% _____ 5
	= _____ _____ 6	= _____ _____ 6	= _____ _____ 6
	+ 0 00 _____ 7	+ 2,179 00 _____ 7	+ 5,475 00 _____ 7
Ontario tax on taxable income	= _____ _____ 8	= _____ _____ 8	= _____ _____ 8

Enter your Ontario tax on taxable income from line 8 _____ | _____ | **9**

Enter your Ontario non-refundable tax credits from line D in the Ontario column in Part 3 of this form - _____ | _____ | **10**

Line 9 minus line 10 (if negative enter "0") = _____ | _____ | **11**

Percentage of income allocated to Ontario from column 5 of the chart in Part 1 of this form × _____ % | _____ | **12**

Multiply line 11 by the percentage on line 12 = _____ | _____ | **13**

If you were **not a resident of Ontario** at the end of the year, enter the amount from line 13 on line 21 and continue on line 22.

For residents of Ontario only:

Total of Ontario adoption expenses from line 5833 and Ontario pension income amount from line 5836 in the Ontario column in Part 3 of this form _____ × 6.05% = _____ | _____ | **14**

Percentage of income not allocated to Ontario: 100% **minus** percentage on line 12 × _____ % | _____ | **15**

Multiply line 14 by the percentage on line 15 = _____ | _____ | **16**

Line 13 minus line 16 (if negative, enter "0") = _____ | _____ | **17**

Ontario dividend tax credit
Credit calculated for line 18 on the *Ontario Worksheet (MJ)* _____ | _____ | **18**

Ontario overseas employment tax credit
Amount from line 426 of federal Schedule 1 _____ × 38.5% = _____ | _____ | **19**

Add lines 18 and 19 = _____ | _____ | **20**

Line 17 minus line 20 (if negative, enter "0") **or** if you were not a resident of Ontario, enter the amount from line 13 = _____ | _____ | **21**

Enter your Ontario minimum tax carryover from line 16 of Form T1219-ON 5209 - _____ | _____ | **22**

Line 21 minus line 22 (if negative, enter "0") = _____ | _____ | **23**

Ontario additional tax for minimum tax purposes
Amount from line 94 of Form T691 _____ × 40.33% = _____ | _____ | **24**

Percentage of income allocated to Ontario
Enter the amount from line 12 × _____ % | _____ | **25**

Multiply line 24 by the percentage on line 25 = _____ | _____ | **26**

Add lines 23 and 26 = _____ | _____ | **27**

Residents of Ontario only: Enter your Ontario tax on split income from Form T1206 + _____ | _____ | **28**

Add lines 27 and 28 = _____ | _____ | **29**

Ontario surtax

(Line 29 _____ minus \$4,162) × 20% (if negative, enter "0") = _____ | _____ | **30**

(Line 29 _____ minus \$5,249) × 36% (if negative, enter "0") = _____ | _____ | **31**

Add lines 30 and 31 = _____ | _____ | **32**

Add lines 29 and 32 = _____ | _____ | **33**

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2008

Section ON428MJ, Ontario tax (continued)

Enter the amount from line 33 on the previous page | | 33

If you were **not a resident of Ontario** at the end of the year or if you have to pay additional tax for minimum tax purposes on line 26, enter "0" on line 40 below and continue on line 41.

Ontario tax reduction (for residents of Ontario only)

Basic reduction	201	00	34	
If you had a spouse or common-law partner on December 31, 2008, only the individual with the higher net income can claim the amounts on lines 35 and 36.				
Reduction for dependent children born in 1990 or later				
Number of dependent children 6269 × \$370 =	+			35
Reduction for disabled or infirm dependants				
Number of disabled or infirm dependants 6097 × \$370 =	+			36
Add lines 34, 35, and 36	=			37
Enter the amount from line 37				38
× 2 =				38
Enter the amount from line 33	-			39
Line 38 minus line 39 (if negative, enter "0")	=			40
Ontario tax reduction			▶	40
Line 33 minus line 40 (if negative, enter "0")				41

Residents of Ontario only: Enter your Ontario foreign tax credit from Form T2036 - | | 42
 Line 41 minus line 42 (if negative, enter "0") = | | 43

Ontario labour sponsored investment fund (LSIF) and employee ownership (EO) tax credits

Total cost of shares from boxes 02 and 04 of LSIF Tax Credit certificate(s)				
× 15% (maximum \$1,125) 6275				• 44
Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF Tax Credit certificate(s)				
× 5% (maximum \$ 375) 6276	+			• 45
Credit amount from boxes 09 and 11 of EO Tax Credit certificate(s) (maximum \$4,150) 6280				• 46
Unused employee ownership (EO) tax credits from the previous five years	+			47
Add lines 46 and 47	=			48
Add lines 44, 45, and 48	=			48
LSIF and EO tax credits			▶	48
Line 43 minus line 49 (if negative, enter "0")				49
				50

If you are **not a resident of Ontario** at the end of the year, enter the amount from line 50 on line 52.

Ontario Health Premium (for residents of Ontario only)

Enter the amount calculated for line 51 on the <i>Ontario Worksheet (MJ)</i>				
			▶	51
Add lines 50 and 51				
Enter the result on line 5 in Part 5 of this form	=			52
Ontario tax				52

Ontario 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 Ontario**, complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of Ontario** at the end of the year, complete Form ON428 or ON428MJ and this schedule for him or her as if he or she were a resident of Ontario.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form ON428 if he or she were filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$31,554 or less, enter \$4,239.

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

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

Pension income amount:

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

+		2
---	--	----------

Disability amount:

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

+		3
---	--	----------

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Ontario, complete Schedule ON(S11)MJ to determine the amount to enter on this line.

+		4
---	--	----------

Add lines 1 to 4

=		5
---	--	----------

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

Enter the amount from line 260 of his or her return

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

Enter the total of lines 5804, 5824, 5828, 5832, 5833, and 5856 of your spouse's or common-law partner's Form ON428

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

Spouse's 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 Ontario column in Part 3 of Form T2203.

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

-		8
=		9

Ontario Tuition and Education Amounts

If you were a **student** who was a **resident of Ontario**, complete the regular Schedule ON(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

Do not attach the schedules (S11) or (S11)MJ to your return.

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 lines 1 to 16 for each student as if he or she were a resident of Ontario.

2007 unused tuition and education amounts

Enter your unused **provincial or territorial** tuition and education amounts from your 2007 *Notice of Assessment or Notice of Reassessment*. If you resided in Quebec at the end of 2007, enter your unused **federal** tuition, education, and textbook amounts.

Enter your eligible tuition fees paid for 2008

Education amount for 2008: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (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)

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

Add lines 2, 3, and 4

Add lines 1 and 5

Total 2008 tuition and education amounts

Total available tuition and education amounts

Taxable income from line 260 of your return

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

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

Unused Ontario tuition and education amounts claimed for 2008

Enter the amount from line 1 or line 9, whichever is **less**

Line 9 minus line 10

2008 tuition and education amounts claimed for 2008

Enter the amount from line 5 or line 11, whichever is **less**

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.

Ontario tuition and education amounts claimed by the student for 2008

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

Enter the amount from line 5; if it is more than \$6,003, enter \$6,003

Enter the amount from line 12

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

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

Ontario tuition and education amounts transferred

		1
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		2
--	--	---

		3
--	--	---

		4
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		5
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		13
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		14
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		15
--	--	----

		16
--	--	----

		17
--	--	----

Use these charts to calculate some of the amounts you may need to complete the Ontario column in Part 3 of Form T2203 and to calculate your Ontario dividend tax credit and Ontario Health Premium.

Line 5808 – Age amount

Maximum amount			4,239 00	1
Your net income from line 236 of your return				2
Base amount	-	31,554 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	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 Ontario column.				7

Line 5812 – Spouse or common-law partner amount

Base amount			8,108 00	1
Spouse's 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 Ontario column, \$7,371 or the amount on line 3, whichever is less				3

Line 5816 – Amount for an eligible dependant

Base amount			8,108 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 Ontario column, \$7,371 or the amount on line 3, whichever is less				3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,908 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 \$4,091, enter \$4,091)				3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed			-	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")				5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			18,091 00	1
Dependant's net income (from line 236 of his or her return)			-	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,092 enter \$4,092)				3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed			-	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")				5

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

Ontario 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, 2008) 7,014 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2008

Maximum supplement		4,091 00	2
Total child care and attendant care expenses claimed for you by anyone			
Base amount	-	2,396 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 this amount on line 5844 in the Ontario column (maximum \$11,105), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each 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			1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428	+		2
Add lines 1 and 2	=		3
Dependant's taxable income (from line 260 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant			
Enter the amount on line 1 or line 5, whichever is less	=		6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner and your dependent children born in 1991 or later

Allowable Ontario medical expenses*			1
Also enter this amount on line 5788, in the Ontario column			
Enter \$1,965 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3
Enter this amount on line ME in the Ontario column			

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Allowable Ontario medical expenses for other dependant*			1
Enter \$1,965 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,591, enter \$10,591)	=		3

Enter, on line 5872 in the Ontario column, the total amount claimed for **all** dependants.

* 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 \$12,005 (\$24,010 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 \$6,003; and
- the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,401.

The medical expenses you claim have to cover the **same 12-month period** ending in 2008, but must not have been claimed on a 2007 return. They have to be more than either 3% of your net income (line 236 of your return) or \$1,965, whichever is **less**.

Ontario worksheet (MJ) (continued)

Line 18 – Ontario dividend tax credit

Determine the amount to enter on line 18 of Section ON428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return		×	7%	=	
Enter the amount on line 18 of Section ON428MJ					

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

Line 120 of your return					
Line 180 of your return	-	2	×	5.13%	=
Line 1 minus line 2	=	3	×	7%	=
Add lines 4 and 5				+	4
Enter the amount on line 18 of Section ON428MJ				=	5
					6

Line 51 – Ontario Health Premium

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

Use the amount on line 1 to find the row that applies to you.

- If there is an Ontario Health Premium amount in your row, enter that amount on line 51 of Section ON428MJ.
- Otherwise, you have to complete the calculation in your row.
Enter your taxable income in the first box, complete the calculation, and enter the result on line 51 of Section ON428MJ.

Taxable Income	Ontario Health Premium
not more than \$20,000	\$0
more than \$20,000 , but not more than \$25,000	<input style="width: 80px;" type="text"/> - \$20,000 = <input style="width: 80px;" type="text"/> × 6% = <input style="width: 80px;" type="text"/>
more than \$25,000 , but not more than \$36,000	\$300
more than \$36,000 , but not more than \$38,500	<input style="width: 80px;" type="text"/> - \$36,000 = <input style="width: 80px;" type="text"/> × 6% = <input style="width: 80px;" type="text"/> + \$300 = <input style="width: 80px;" type="text"/>
more than \$38,500 , but not more than \$48,000	\$450
more than \$48,000 , but not more than \$48,600	<input style="width: 80px;" type="text"/> - \$48,000 = <input style="width: 80px;" type="text"/> × 25% = <input style="width: 80px;" type="text"/> + \$450 = <input style="width: 80px;" type="text"/>
more than \$48,600 , but not more than \$72,000	\$600
more than \$72,000 , but not more than \$72,600	<input style="width: 80px;" type="text"/> - \$72,000 = <input style="width: 80px;" type="text"/> × 25% = <input style="width: 80px;" type="text"/> + \$600 = <input style="width: 80px;" type="text"/>
more than \$72,600 , but not more than \$200,000	\$750
more than \$200,000 , but not more than \$200,600	<input style="width: 80px;" type="text"/> - \$200,000 = <input style="width: 80px;" type="text"/> × 25% = <input style="width: 80px;" type="text"/> + \$750 = <input style="width: 80px;" type="text"/>
more than \$200,600	\$900

Part 4 – Provincial tax (multiple jurisdictions)

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.

	If line 1 is \$30,544 or less	If line 1 is more than \$30,544, but not more than \$66,000	If line 1 is more than \$66,000
Enter the amount from line 1 in the applicable column	2	2	2
Line 2 minus line 3 (cannot be negative)	3	3	3
Multiply line 4 by line 5	4	4	4
	5	5	5
	6	6	6
	7	7	7
Add lines 6 and 7 Manitoba tax on taxable income	8	8	8

Enter your Manitoba tax on taxable income from line 8 9
 Enter your Manitoba tax on split income from Form T1206 10
 Add lines 9 and 10 11

Enter your Manitoba non-refundable tax credits from line D in the Manitoba column in Part 3 of this form			12
Residents of Manitoba only: Manitoba dividend tax credit Credit calculated for line 13 on the <i>Manitoba Worksheet (MJ)</i>	+		13
Residents of Manitoba only: Manitoba overseas employment tax credit Amount from line 426 of federal Schedule 1 × 50% =	+		14
Manitoba minimum tax carryover Amount from line 427 of federal Schedule 1 × 50% =	+		15
Add lines 12 through 15	=		16
Line 11 minus line 16 (if negative, enter "0")	=		17
Manitoba additional tax for minimum tax purposes Form T691: Line 107 minus line 110 × 50% =	+		18
Add lines 17 and 18	=		19
Percentage of income allocated to Manitoba from column 5 of the chart in Part 1 of this form	×	%	20
Multiply line 19 by the percentage on line 20	=		21

If you were **not a resident of Manitoba**, enter the amount from line 21 on line 28 below, and continue on line 29.

Adjustments for residents of Manitoba

Total of Manitoba adoption expenses from line 5833, children's fitness amount from line 5838, and Manitoba pension income amount from line 5836 in the Manitoba column in Part 3 of this form × 10.9% =			22
Manitoba dividend tax credit from line 13 in this section	+		23
Manitoba overseas employment tax credit from line 14 in this section	+		24
Add lines 22, 23, and 24	=		25
Percentage of income not allocated to Manitoba: 100% minus percentage on line 20	×	%	26
Multiply line 25 by the percentage calculated on line 26	=		27
Lines 21 minus line 27 (if negative, enter "0"); or if you were not a resident of Manitoba, enter the amount from line 21	=		28
Adjusted Manitoba income tax			

Continue on the next page →

Part 4 - Provincial tax (multiple jurisdictions)

Section MB428MJ, Manitoba tax (continued)

Enter the amount from Line 28 on the previous page			28
Manitoba political contribution tax credit			
Enter the Manitoba political contributions made in 2008	6140		29
Credit calculated for line 30 on the <i>Manitoba Worksheet (MJ)</i>	(maximum \$650)	-	30
Line 28 minus line 30 (if negative, enter "0")		=	31
Labour-sponsored funds tax credit			
Enter your labour-sponsored funds tax credit from Slip T2C (MAN.)	6080		• 32
Equity tax credit			
Enter your equity tax credit from Slip T2ETC (MAN.)	(maximum \$1,500) 6081	+	• 33
Add lines 32 and 33	=	▶	34
Line 31 minus line 34 (if negative, enter "0")		=	35
Residents of Manitoba only: Enter the provincial foreign tax credit from Form T2036		-	36
Line 35 minus line 36 (if negative, enter "0")		=	37
Enter your Manitoba community enterprise development tax credit from Form T1256	(maximum \$9,000) 6085	-	• 38
Line 37 minus line 38 (if negative, enter "0")		=	39
Enter your Manitoba community enterprise investment tax credit from Form T1256-1	(maximum \$45,000) 6092	-	• 40
Line 39 minus line 40 (if negative, enter "0")		=	41
Enter the Manitoba mineral exploration tax credit from Form T1241	6083	-	• 42
Line 41 minus line 42 (if negative, enter "0")		=	43
Residents of Manitoba only:			
Enter the Manitoba tuition fee income tax rebate from Form T1005	6086	-	• 44
Line 43 minus line 44 (if negative, enter "0")		=	
Enter the result on line 6 in Part 5 of this form	Manitoba tax	=	45

Information About Schedule MB428-A MJ, *Manitoba Family Tax Benefit*

Line 1 – Basic amount

Claim \$2,065

Line 2 – Basic amount for dependent spouse or common-law partner

Claim \$2,065 if you claimed the spouse or common-law partner amount on line 5812 in the MB column in Part 3.

Line 3 – Amount for an eligible dependant

Claim \$2,065 if you claimed the amount for an eligible dependant on line 5816 in the MB column in Part 3.

Line 4 – Age amount for self

Claim \$2,065 if you were 65 or older at the end of the year.

Line 5 – Age amount for spouse or common-law partner

Claim \$2,065 if you claimed a transfer of your spouse's or common-law partner's age amount on line 1 of your Schedule MB(S2)MJ **and** the amount on line 1 **is more than** the amount on line 8 of that schedule.

Line 6 – Disability amount for spouse or common-law partner

Claim \$2,752 if you claimed a transfer of your spouse's or common-law partner's disability amount on line 3 of your Schedule MB(S2)MJ **and** the amount on line 9 **is more than** the amount on line 4 of that schedule.

Line 7 – Disability amount 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 \$2,752 for each of the following:

- the disability amount you claimed on line 5844 in the MB column in Part 3; and
- each disability amount claimed on line 5848 in your MB column in Part 3 or your spouse's or common-law partner's Form MB428.

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

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5848 for the same dependant, you must agree on who will claim the provincial amount for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

Line 8 – Amount for disabled dependants born in 1990 or earlier

Enter beside box 6074 the number of disabled dependants you are claiming. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3.

Claim \$2,752 for each disabled dependant age 18 or older for whom an amount was claimed on line 5820 in your MB column in Part 3 or your spouse's or common-law partner's Form MB428.

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

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5820 of Form MB428 for the same dependant, you must agree on who will claim the provincial amount for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

Line 9 – Amount for dependent children born in 1990 or later

Enter the number of your dependent children beside box 6076. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3.

Claim \$2,752 for each child who was 18 or younger on December 31, 2008, for whom **all** of the following apply:

- you are the parent of the child;
- the child was a resident of Canada and lived with you in 2008;
- no one else is claiming this amount for the child;
- no one is claiming for the child, an amount for a spouse or common-law partner (line 5812), for an eligible dependant (line 5816), or infirm dependants (line 5820) on their Form MB428 or Form MB428MJ; 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 amount.

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

Please give details of your dependent children in the chart on Schedule MB428-A MJ in Part 4 of Form T2203.

Manitoba Family Tax Benefit

Schedule MB428-A MJ

T2203 – 2008

Complete this schedule to **claim** the family tax benefit. Attach a copy of this schedule to your return.

Basic amount		2,065	00	1
Basic amount for dependent spouse or common-law partner	claim \$2,065	+		2
Amount for an eligible dependant claimed on line 5816 in Part 3 of Form T2203	claim \$2,065	+		3
Age amount for self	claim \$2,065	+		4
Age amount for spouse or common-law partner	claim \$2,065	+	6070	5
Disability amount for spouse or common-law partner	claim \$2,752	+	6071	6
Disability amount for self or for a dependant other than your spouse or common-law partner	Number of disability claims 6072 × \$2,752 =	+		7
Amount for disabled dependants born in 1990 or earlier	Number of disabled dependants 6074 × \$2,752 =	+		8
Amount for dependent children born in 1990 or later (Complete the chart below)	Number of dependent children 6076 × \$2,752 =	+		9
Add Lines 1 to 9		=		10
Enter your net income from line 236 of your return	× 9% =	-		11
Line 10 minus line 11 (if negative, enter "0")				12
Enter this amount on line 6147 in the Manitoba column in Part 3 of Form T2203	Family tax benefit	=		

Details of dependent children born in 1990 or later (if you need more space, attach a separate sheet of paper)

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

9407-A

Manitoba Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule MB(S2)MJ

T2203 – 2008

If at the end of the year, your spouse or common-law partner was a **resident of Manitoba**, complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of Manitoba**, at the end of the year, complete Form MB428 or MB428MJ and this schedule for him or her as if he or she was a resident of Manitoba.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form MB428 if filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2008):

If your spouse's 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 MB428

Pension income amount:

Enter the amount from line 5836 of his or her Form MB428

Disability amount: Enter the amount from line 5844 of his or her Form MB428

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Manitoba, complete Schedule MB(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

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

Enter the amount from line 260 of his or her return

Enter the total of lines 5804, 5824, 5828, 5832, 5833, 5838, and 5856 of your spouse's or common-law partner's Form MB428

Spouse's 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 Manitoba column in Part 3 of Form T2203

Provincial amounts transferred from your spouse or common-law partner

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

9407-S2

Manitoba Tuition and Education Amounts

If you were a **student** who was a **resident of Manitoba**, complete the regular Schedule MB(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

Do not attach the schedules (S11) or (S11)MJ to your return.

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

If you are the **individual** designated by a student who was not a resident of Manitoba at the end of the year, use this schedule to determine the amount you can claim as a transfer. For each student, complete lines 1 to 16 as if he or she were a resident of Manitoba.

Unused federal tuition, education, and textbook amounts from your 2007 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2008

	2
--	---

Education amount for 2008: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (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)

× \$120 =

	3
--	---

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

× \$400 =

	4
--	---

Add lines 2, 3, and 4

Total 2008 tuition and education amounts

	5
--	---

Add lines 1 and 5

Total available tuition and education amounts

	5
	6

Taxable income from line 260 of your return

	7
--	---

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

	8
--	---

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

	9
--	---

Unused Manitoba tuition and education amounts claimed for 2008:

Enter the amount from line 1 or line 9, whichever is **less**

	10
--	----

Line 9 minus line 10

	11
--	----

2008 tuition and education amounts claimed for 2008:

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 MB column in Part 3 of Form T2203.

Manitoba tuition and education amounts claimed by the student for 2008

	13
--	----

Complete lines 14 to 18 only if you are the individual designated to claim the student's unused amounts.

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000.

	14
--	----

Enter the amount from line 12

	15
--	----

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

	16
--	----

Enter the amount from line 19 of the student's Schedule (S11) for his or her province or territory of residence (see notes below)

	17
--	----

Enter on this line, and on line 5860 in the MB column in Part 3 of your Form T2203, OR on line 4 of your Schedule MB(S2)MJ, an amount that is not more than line 16 or line 17, whichever is **less**.

Manitoba tuition and education amounts transferred

	18
--	----

Notes: For a student residing in Quebec, use line 23 from his or her federal Schedule 11.
For a student residing in Yukon, use line 23 from his or her Schedule YT(S11).
For a student residing in Nunavut, use line 23 from his or her Schedule NU(S11).

Manitoba worksheet (MJ)

T2203 – 2008

Use this worksheet to do some of the calculations you may need to complete the Manitoba column in Part 3 of Form T2203 and to calculate your Manitoba dividend tax credit and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			3,728		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	×	15%				5
Multiply the amount on line 4 by line 5	=					6
Line 1 minus line 6 (if negative, enter "0").						7
Enter this amount on line 5808 in the Manitoba column.	=					7

Line 5812 – Spouse or common-law partner amount

Base amount			8,034		00	1
Spouse's 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 this amount on line 5812 in the Manitoba column.	=					3

Line 5816 – Amount for an eligible dependant

Base amount			8,034		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 this amount on line 5816 in the Manitoba column.	=					3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

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 Manitoba column, enter the amount claimed						4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=					5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

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 Manitoba column, enter the amount claimed						4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=					5

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

Manitoba 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, 2008)	6,180	00	1
Supplement calculation if you were under age 18 on December 31, 2008.			
Maximum supplement	3,605	00	2
Total child care and attendant care expenses claimed for you by anyone			
Base amount	-	2,112	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 Manitoba column (maximum \$9,785), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Manitoba at the end of the year, Form MB428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a resident of Manitoba 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 MB428	+		2
Add lines 1 and 2	=		3
Dependant's taxable income (from line 260 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less			6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependant children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1			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"). Enter this amount on line ME in the Manitoba column.	=		3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,728 or 3% of line 236 of the dependant's return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	=		3

Enter, on line 5872 in the Manitoba column, the total amount claimed for **all** dependants.

Manitoba worksheet (MJ) (continued)

Line 13 – Manitoba dividend tax credit

Determine the amount to enter on line 13 in Section MB428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 11% =			
Enter this amount on line 13 in Section MB428MJ.						

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

Line 120 of your return						
Line 180 of your return	-		2	× 3.15% =		4
Line 1 minus line 2	=		3	× 11% =		5
Add lines 4 and 5						
Enter this amount on line 13 in Section MB428MJ						
					+	6

Line 30 – Manitoba political contribution tax credit

Determine the amount to enter on line 30 in Section MB428MJ as follows:

- if your contributions (on line 29) are **more than \$1,275**, enter \$650 on line 30 in Section MB428MJ; or
- if your contributions are **\$1,275 or less**, use the amount on line 29 to determine which **ONE** of the following columns to complete.

	If line 29 is \$400 or less	If line 29 is more than \$400, but not more than \$750	If line 29 is more than \$750, but not more than \$1,275	
Enter your total contributions from line 29 in Section MB428MJ	-	-	-	1
	0 00	400 00	750 00	2
Line 1 minus line 2	=	=	=	3
	× 75%	× 50%	× 33.33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 300 00	+ 475 00	6
Add lines 5 and 6.	=	=	=	7
Enter this amount on line 30 in Section MB428MJ.				

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2008

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.

	If line 1 is \$39,135 or less	If line 1 is more than \$39,135, but not more than \$111,814	If line 1 is more than \$111,814
Enter the amount from line 1 in the applicable column	2	2	2
Line 2 minus line 3 (cannot be negative)	3	3	3
Multiply line 4 by line 5	4	4	4
	5	5	5
	6	6	6
	7	7	7
Saskatchewan tax on taxable income	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 Form T1206 12

Add lines 11 and 12 13

Enter your Saskatchewan non-refundable tax credits from line E in the Saskatchewan column in Part 3 of this form 14

Residents of Saskatchewan only: Saskatchewan dividend tax credit 15

Credit calculated for line 15 on the *Saskatchewan Worksheet (MJ)* 16

Residents of Saskatchewan only: Saskatchewan overseas employment tax credit 17

Amount from line 426 of federal Schedule 1 $\times 50\% =$ 18

Saskatchewan minimum tax carry-over: 19

Amount from line 427 of federal Schedule 1 $\times 50\% =$ 20

Add lines 14, 15, 16, and 17 21

Line 13 minus line 18 (if negative, enter "0") 22

Saskatchewan additional tax for minimum tax purposes 23

Form T691: Line 107 minus line 110 $\times 50\% =$ 24

Add lines 19 and 20 25

Percentage of income allocated to Saskatchewan from column 5 of the chart in Part 1 of this form 26

Multiply line 21 by the percentage on line 22 27

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Continue on the next page

Part 4 – Provincial tax (multiple jurisdictions)

Section SK428MJ, Saskatchewan tax (continued)

Enter the amount from line 34 on the previous page 34

Saskatchewan political contribution tax credit

Enter Saskatchewan political contributions made in 2008 6368 35

Credit calculated for line 36 on the *Saskatchewan Worksheet (MJ)* (maximum \$650) 36

Line 34 minus line 36 (if negative, enter "0") 37

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) 38

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

Enter your tax credit from Slip T2C (SASK.) (maximum \$525) + 39

Add lines 38 and 39 (maximum \$1,000) 6374 40

Line 37 minus line 40 (if negative, enter "0") 41

Saskatchewan employee's tools tax credit (for residents of Saskatchewan only)

Enter your one-time trade entry credit from part 3 of Form T1284 6356 42

Unused employee's tools tax credit from your most recent *Notice of Assessment* or *Notice of Reassessment* 43

Enter your annual maintenance credit from part 4 of Form T1284 6357 + 44

Add lines 43 and 44 45

Enter the amount from line 42 or line 45, whichever applies 46

Line 41 minus line 46 (if negative, enter "0") 47

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

Unused Saskatchewan post-secondary graduate tax credit from your 2007 *Notice of Assessment* or *Notice of Reassessment* 48

Line 47 minus line 48 (if negative, enter "0") 49

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC 6360 50

Unused Saskatchewan mineral exploration tax credit from your 2007 *Notice of Assessment* or *Notice of Reassessment* + 51

Add lines 50 and 51 **Saskatchewan mineral exploration tax credit** 52

Line 49 minus line 52 (if negative, enter "0") 53

Enter your Saskatchewan qualifying environmental trust tax credit 54

Line 53 minus line 54 (if negative, enter "0") 55

Enter the result on line 7 in Part 5 of this form **Saskatchewan tax**

Request for carryback of unused mineral exploration tax credit

Amount from line 52 56

Amount from line 49 57

Line 56 minus line 57 (if negative, enter "0") 58

Enter on line 59 any part of the amount from line 58 you want to carry back to 2007 to reduce your Saskatchewan tax. Enter on line 60 any amount you want to carry back to 2006 and, on line 61, any amount you want to carry back to 2005.

Enter the amount you want to carry back to 2007 6361 59

Enter the amount you want to carry back to 2006 6362 60

Enter the amount you want to carry back to 2005 6363 61

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

Details of dependent children born in 1990 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

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

If he or she was **not a resident of Saskatchewan** at the end of the year, complete Form SK428 or SK428MJ and this schedule for him or her as if he or she was a resident of Saskatchewan.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form SK428 if he or she was filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Amount for dependent children (born in 1990 or later):

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

	1
--	---

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$31,524 or less, enter \$4,235.

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 his or her

Form T2202, T2202A, TL11A, TL11B, or TL11C. 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's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

	8
--	---

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of your spouse's or common-law partner's Form SK428

	9
--	---

Spouse's 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
--	----

Saskatchewan Tuition and Education Amounts

If you were a **student** who was a **resident of Saskatchewan**, complete the regular Schedule SK(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

Do not attach the schedules (S11) or (S11)MJ to your return.

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

If you are the **individual** designated by a student who was not a resident of Saskatchewan 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 Saskatchewan.

Unused federal tuition, education, and textbook amounts from your 2007 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2008

	2
--	---

Education amount for 2008: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (only one claim per month, **maximum 12 months**)

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

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

	× \$120 =	+		3
--	-----------	---	--	---

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

	× \$400 =	+		4
--	-----------	---	--	---

Add lines 2, 3, and 4

Total 2008 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 Saskatchewan column in Part 3 of Form T2203

	–		8
--	---	--	---

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

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

Unused Saskatchewan tuition and education amounts claimed for 2008:

Enter the amount from line 1 or line 9, whichever is **less**

	–		▶		10
--	---	--	---	--	----

Line 9 minus line 10

	=		11
--	---	--	----

2008 tuition and education amounts claimed for 2008:

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 SK column in Part 3 of Form T2203.

SK tuition and education amounts claimed by the student for 2008

	=		13
--	---	--	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000.

	14
--	----

Enter the amount from line 12

	–		15
--	---	--	----

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

	=		16
--	---	--	----

Enter on this line, and on line 5860 in the SK column in Part 3 of your Form T2203 OR on line 6 of your Schedule SK(S2)MJ, an amount that is not more than the amount on line 16.

Saskatchewan tuition and education amounts transferred

	17
--	----

Saskatchewan worksheet (MJ)

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 dividend tax credit and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			4,235		00	1
Your net income from line 236 of your return						2
Base amount	-	31,524			00	3
Line 2 minus line 3 (if negative, enter "0")	=					4
Applicable rate	×	15%				5
Multiply the amount on line 4 by line 5	=					6
Line 1 minus line 6 (if negative, enter "0").						7
Enter this amount on line 5808 in the Saskatchewan column.	=					7

Line 5812 – Spouse or common-law partner amount

Base amount			14,240		00	1
Spouse's 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, \$12,945 or the amount on line 3, whichever is less	=					3

Line 5816 – Amount for an eligible dependant

Base amount			14,240		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, \$12,945 or the amount on line 3, whichever is less	=					3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			14,001		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 \$8,190, enter \$8,190)	=					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

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			22,177		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 \$8,190, enter \$8,190)	=					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

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

Saskatchewan 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, 2008) 8,190 | 00 **1**

Supplement calculation if you were **under age 18** on December 31, 2008.

Maximum supplement													
Total child care and attendant care expenses claimed for you by anyone													
Base amount	-	2,399	00										3
Line 3 minus line 4 (if negative, enter "0")	=												4
Line 2 minus line 5 (if negative, enter "0")				-									5
						+							6
Add lines 1 and 6													7

Enter this amount on line 5844 in the Saskatchewan column (maximum \$16,380), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Saskatchewan at the end of the year, Form SK428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a resident of Saskatchewan 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 SK428	+												1
Add lines 1 and 2	=												2
Dependant's taxable income (from line 260 of his or her return)	-												3
Line 3 minus line 4 (if negative, enter "0")	=												4
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less													5
													6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1													
Enter \$1,962 or 3% of line 236 of your return, whichever is less	-												1
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Saskatchewan column.	=												2
													3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant													
Enter \$1,962 or 3% of line 236 of the dependant's return, whichever is less	-												1
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	=												2
													3

Enter, on line 5872 in the Saskatchewan column, the total amount claimed for all dependants.

Saskatchewan worksheet (MJ) *(continued)*

Line 15 – Saskatchewan dividend tax credit

Determine the amount to enter on line 15 in Section SK428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 11% =			
Enter this amount on line 15 in Section SK428MJ.						

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

Line 120 of your return						
Line 180 of your return	-		2	× 6% =		4
Line 1 minus line 2	=		3	× 11% =	+	5
Add lines 4 and 5						
Enter this amount on line 15 in Section SK428MJ						6

Line 36 – Saskatchewan political contribution tax credit

Determine the amount to enter on line 36 in Section SK428MJ as follows:

- if your contributions (on line 35) are **more than \$1,275**, enter \$650 on line 36 in Section SK428MJ; or
- if your contributions are **\$1,275 or less**, use the amount on line 35 to determine which **ONE** of the following columns to complete.

	If line 35 is \$400 or less	If line 35 is more than \$400, but not more than \$750	If line 35 is more than \$750, but not more than \$1,275	
Enter your total contributions from line 35 in Section SK428MJ	-	-	-	1
Line 1 minus line 2	=	=	=	2
Multiply line 3 by line 4	×	×	×	3
Add lines 5 and 6.	+	+	+	4
Enter this amount on line 36 in Section SK428MJ.	=	=	=	5
	=	=	=	6
	=	=	=	7

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2008

Section AB428MJ, Alberta tax

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

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

Alberta income tax rate 10%
 Multiply line 1 by line 2 **Tax on taxable income**

Residents of Alberta only: Alberta tax on split income from Form T1206

Add lines 3 and 4

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

Residents of Alberta only: Alberta dividend tax credit

Credit calculated for line 7 on the *Alberta Worksheet (MJ)*

Residents of Alberta only: Alberta overseas employment tax credit

Amount from line 426 of federal Schedule 1 $\times 35\% =$

Alberta minimum tax carry-over:

Amount from line 427 of federal Schedule 1 $\times 35\% =$

Add lines 6, 7, 8, and 9

Line 5 minus line 10 (if negative, enter "0")

Alberta additional tax for minimum tax purposes

Form T691: Line 107 minus line 110 $\times 35\% =$

Add lines 11 and 12

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

Multiply line 13 by the percentage on line 14

If you were **not a resident of Alberta**, enter the amount from line 15 on line 28 below, and continue on line 29.

Adjustments for residents of Alberta

Total of Alberta adoption expenses from line 5833 and Alberta pension income amount from line 5836 in the Alberta column in Part 3 of this form $\times 10\% =$

Alberta dividend tax credit from line 7

Alberta overseas employment tax credit from line 8

Add lines 16, 17, and 18

Percentage of income not allocated to Alberta: 100% **minus** percentage on line 14

Multiply line 19 by the percentage calculated on line 20

Line 15 minus line 21 (if negative, enter "0")

Alberta tax on split income from line 4

Percentage of income not allocated to Alberta: 100% **minus** percentage on line 14

Multiply line 23 by the percentage calculated on line 24

Add lines 22 and 25

Adjusted Alberta income tax

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

Line 26 minus line 27 (if negative, enter "0")

Alberta political contribution tax credit

Enter your Alberta political contributions made in 2008 from your official receipt called *Annual Contribution* **6003**

Credit calculated for line 30 on the *Alberta Worksheet (MJ)*

(maximum \$1,000)

Enter your Alberta political contributions made in 2008 from your official receipt called *Senatorial Selection Campaign Contribution* **6004**

Credit calculated for line 32 on the *Alberta Worksheet (MJ)*

(maximum \$1,000)

Add lines 30 and 32

Alberta political contribution tax credit

Line 28 minus line 33 (if negative, enter "0")

Royalty tax rebate

Enter your unused Alberta attributed Canadian royalty income from your 2007 *Notice of Assessment* or *Notice of Reassessment* $\times 10\% =$ **6006**

Line 34 minus line 35 (if negative, enter "0")

Enter the result on line 8 in Part 5 of this form

Alberta tax

		1
×	10%	2
=		3
+		4
=		5
		6
+		7
		8
+		9
=		10
–		11
=		12
+		13
=		14
×	%	15
=		16
–		17
=		18
+		19
=		20
–		21
=		22
		23
×	%	24
=		25
+		26
=		27
–		28
=		29
		30
		31
+		32
=		33
–		34
=		35
		36

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 claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of Alberta** at the end of the year, complete Form AB428 or AB428MJ and this schedule for him or her as if he or she was a resident of Alberta.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form AB428 if he or she was filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$33,525 or less, enter \$4,503.
Otherwise, enter the amount from line 5808 of his or her Form AB428.

Pension income amount:

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

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

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Alberta, complete Schedule AB(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

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

Enter the amount from line 260 of his or her return

Enter the total of lines 5804, 5824, 5828, 5832, 5833, and 5856 of your spouse's or common-law partner's Form AB428

Spouse's 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 Alberta column in Part 3 of Form T2203.

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

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

Alberta Tuition and Education Amounts

If you were a **student** who was a **resident of Alberta**, complete the regular Schedule AB(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

Do not attach the schedules (S11) or (S11)MJ to your return.

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, education, and textbook amounts from your 2007 *Notice of Assessment or Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2008

	2
--	---

Education amount for 2008: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (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)

× \$188 =

	3
--	---

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

× \$628 =

	4
--	---

Add lines 2, 3, and 4

Total 2008 tuition and education amounts

	5
--	---

Add lines 1 and 5

Total available tuition and education amounts

	5
	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 2008:

Enter the amount from line 1 or line 9, whichever is **less**

	10
--	----

Line 9 minus line 10

	11
--	----

2008 tuition and education amounts claimed for 2008:

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 2008

	13
--	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000.

	14
--	----

Enter the amount from line 12

	15
--	----

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

	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
--	----

Alberta worksheet (MJ)

T2203 – 2008

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 dividend tax credit and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			4,503		00	1
Your net income from line 236 of your return						2
Base amount	-	33,525			00	3
Line 2 minus line 3 (if negative, enter "0")	=					4
Applicable rate	×	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			16,161		00	1
Spouse's 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			16,161		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

Complete this calculation for each dependant.

Base amount			15,535		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 \$9,355, enter \$9,355)						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
Enter, on line 5820 in the Alberta column, the total amount claimed for all dependants.						

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			24,229		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 \$9,355, enter \$9,355)						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
Enter, on line 5840 in the Alberta 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, 2008) 12,466 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2008.

Maximum supplement			9,355		00	2
Total child care and attendant care expenses claimed for you by anyone						3
Base amount	-	2,551			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 Alberta column (maximum \$21,821), **unless** this chart is being completed for the claim on line 5848.

Alberta worksheet (MJ) *(continued)*

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Alberta at the end of the year, Form AB428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a 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 260 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less			6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,088 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Alberta column.	=		3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$2,088 or 3% of line 236 of the dependant's return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$11,053, enter \$11,053)	=		3

Enter, on line 5872 in the Alberta column, the total amount claimed for all dependants.

Line 347 – Donations and gifts

Enter the amount of unclaimed donations and gifts for the years 2003 to 2006 included on line 344 of your 2008 federal Schedule 9. Also, enter this amount on line 5895 in the Alberta column

Enter the amount from line 345 of your 2008 federal Schedule 9 or the amount from line 1, whichever is less:			1
Line 1 minus line 2	-		2
Enter this amount at line B in the Alberta column	=		3

Amount from line 347 of your 2008 federal Schedule 9			4
Amount from line 3	-		5
Line 4 minus line 5	=		6
Enter this amount on line 347 in the Alberta column			

Line 7 – Alberta dividend tax credit

Determine the amount to enter on line 7 in Section AB428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 9% =		
Enter this amount on line 7 in Section AB428MJ.					

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

Line 120 of your return						
Line 180 of your return	-		× 4.5% =			4
Line 1 minus line 2	=		× 9% =			5
Add lines 4 and 5				+		
Enter this amount on line 7 in Section AB428MJ						6

Alberta worksheet (MJ) (continued)

Lines 30 and 32 – Alberta political contribution tax credit

Complete this calculation for each type of Alberta political contribution.

Determine the amount to enter on line 30 or 32 in Section AB428MJ as follows:

- if your contributions are **more than \$2,300**, enter \$1,000 on line 30 or 32 in Section AB428MJ; or
- if your contributions are **\$2,300 or less**, use the amount on line 29 or 31 to determine which **ONE** of the following columns to complete.

	If the amount is \$200 or less	If the amount is more than \$200, but not more than \$1,100	If the amount is more than \$1,100, but not more than \$2,300	
Enter your total contributions from line 29 or 31 in Section AB428MJ	-	-	-	1
	0 00	200 00	1 100 00	2
Line 1 minus line 2	=	=	=	3
	×	×	×	4
	75%	50%	33.33%	
Multiply line 3 by line 4	=	=	=	5
	+	+	+	6
	0 00	150 00	600 00	
Add lines 5 and 6	=	=	=	7
Enter this amount on line 30 or 32 in Section AB428MJ	=	=	=	

Part 4 – Provincial tax (multiple jurisdictions)

Section BC428MJ, British Columbia tax

T2203 – 2008

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 \$35,016 or less	If line 1 is more than \$35,016, but not more than \$70,033	If line 1 is more than \$70,033, but not more than \$80,406	If line 1 is more than \$80,406, but not more than \$97,636	If line 1 is more than \$97,636	
Line 2 minus line 3 (cannot be negative)	0 00	35,016 00	70,033 00	80,406 00	97,636 00	2
						3
	5.06%	7.7%	10.5%	12.29%	14.7%	4
Multiply line 4 by line 5						5
	0 00	1,772 00	4,468 00	5,557 00	7,675 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 Form T1206 + _____ 10

Add lines 9 and 10 = _____ 11

Enter your British Columbia non-refundable tax credits from line E in the British Columbia column in Part 3 of this form

Residents of British Columbia only: British Columbia dividend tax credit _____ 12

Credit calculated for line 13 on the *British Columbia Worksheet (MJ)* + _____ 13

Residents of British Columbia only: British Columbia overseas employment tax credit _____ 14

Enter the amount from the calculation for line 14 on the *BC Worksheet (MJ)* + _____ 15

British Columbia minimum tax carry-over: _____ 16

Amount from line 427 of federal Schedule 1 _____ × 33.7% = + _____ 17

Add lines 12 through 15 = _____ 18

Line 11 minus line 16 (if negative, enter "0") = _____ 19

British Columbia additional tax for minimum tax purposes _____ 20

Amount from line 116 on Form T691 _____ × 33.7% = + _____ 21

Add lines 17 and 18 = _____ 22

Percentage of income allocated to British Columbia from column 5 of the chart in Part 1 of this form × _____ % 23

Multiply line 19 by the percentage on line 20 = _____ 24

If you were **not a resident of British Columbia**, enter the amount from line 21 on line 30 below, and continue on line 31.

Adjustments for residents of British Columbia

Total of British Columbia pension income amount from line 5836 and adoption expenses from line 5833 in the British Columbia column in Part 3 of this form _____ × 5.06% = _____ 25

British Columbia dividend tax credit from line 13 in this section + _____ 26

British Columbia overseas employment tax credit from line 14 in this section + _____ 27

Add lines 22, 23, and 24 = _____ 28

Percentage of income not allocated to British Columbia: 100% minus percentage on line 20 × _____ % 29

Multiply line 25 by the percentage calculated on line 26 = _____ 30

_____ ▶ - _____ 31

_____ = _____ 32

_____ = _____ 33

_____ = _____ 34

_____ = _____ 35

_____ = _____ 36

_____ = _____ 37

_____ = _____ 38

_____ = _____ 39

_____ = _____ 40

Continue on the next page →

Part 4 – Provincial tax (multiple jurisdictions)

Section BC428MJ, British Columbia tax (continued)

Enter the amount from line 30 on the previous page _____ | _____ | **30**

BC tax reduction

If your net income (line 236 of your return) is **less than \$28,852**, complete the following calculation. Otherwise, enter "0" on line 39 and continue.

Basic reduction	Claim \$381			31
Enter your net income from line 236 of your return		32		
Base amount	- 16,946 00		33	
Line 32 minus line 33 (if negative, enter "0")	=		34	
Applicable rate	× 3.2%		35	
Multiply line 34 by line 35	=		▶ -	36
Line 31 minus line 36 (if negative, enter "0")			=	37
Percentage of income allocated to British Columbia from column 5 of the chart in Part 1 of this form		× %		38
Multiply line 37 by the percentage on line 38			=	▶ - 39
Line 30 minus line 39 (if negative, enter "0")			=	40
Enter the provincial logging tax credit from Form FIN 542			-	41
Line 40 minus line 41 (if negative, enter "0")			=	42

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2008	6040			43
Credit calculated for line 44 on the <i>British Columbia Worksheet (MJ)</i> (maximum \$500)			-	44
Line 42 minus line 44 (if negative, enter "0")			=	45

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate ESOP 20	6045			• 46
Enter your employee venture capital tax credit from Certificate EVCC 30	6047 +			• 47
Add lines 46 and 47 (maximum \$2,000)			=	▶ - 48
Line 45 minus line 48 (if negative, enter "0")			=	49
Enter your British Columbia mining flow-through share tax credit from Form T1231			-	• 50
Line 49 minus line 50 (if negative, enter "0")			=	51
Enter your British Columbia qualifying environmental trust tax credit			-	52
Line 51 minus line 52 (if negative, enter the amount in brackets)			=	53
Enter the result on line 9 in Part 5 of this form	British Columbia tax		=	53

British Columbia 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 British Columbia**, complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of British Columbia** at the end of the year, complete Form BC428 or BC428MJ and this schedule for him or her as if he or she was a resident of British Columbia.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form BC428 if he or she was filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$30,674 or less, enter \$4,121.

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

		1
--	--	---

Pension income amount:

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

	+	2
--	---	---

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

	+	3
--	---	---

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. 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.

	+	4
--	---	---

Add lines 1 to 4

	=	5
--	---	---

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

Enter the amount from line 260 of his or her return

		6
--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, 5833, and 5856 of your spouse's or common-law partner's Form BC428

	-	7
--	---	---

Spouse's 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 British Columbia column in Part 3 of Form T2203.

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

	=	9
--	---	---

British Columbia Tuition and Education Amounts

If you were a **student** who was a **resident of British Columbia**, complete the regular Schedule BC(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

Do not attach the schedules (S11) or (S11)MJ to your return.

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, education and textbook amounts from your 2007 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2008

	2
--	---

Education amount for 2008: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (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
--	----------	--	---	--	---

	× \$200 =		+		4
--	-----------	--	---	--	---

	=				
--	---	--	--	--	--

Add lines 2, 3, and 4

Total 2008 tuition and education amounts

	5
--	---

Add lines 1 and 5

Total available tuition and education amounts

	5
	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

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

	8
--	---

	9
--	---

Unused British Columbia tuition and education amounts claimed for 2008:

Enter the amount from line 1 or line 9, whichever is **less**

	10
--	----

Line 9 minus line 10

	11
--	----

2008 tuition and education amounts claimed for 2008:

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 2008

	13
--	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000.

	14
--	----

Enter the amount from line 12

	15
--	----

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

	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
--	----

British Columbia worksheet (MJ)

T2203 – 2008

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 dividend tax credit, overseas employment tax credit, and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			4,121	00	1
Your net income from line 236 of your return					2
Base amount	-	30,674	00		3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	×	15%			5
Multiply the amount on line 4 by line 5	=				6
Line 1 minus line 6 (if negative, enter "0").					7
Enter this amount on line 5808 in the British Columbia column.	=				7

Line 5812 – Spouse or common-law partner amount

Base amount			8,655	00	1
Spouse's 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, \$7,868 or the amount on line 3, whichever is less					3

Line 5816 – Amount for an eligible dependant

Base amount			8,655	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, \$7,868 or the amount on line 3, whichever is less					3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			10,426	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 \$4,021, enter \$4,021)	=				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

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			17,629	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 \$4,021, enter \$4,021)	=				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

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

British Columbia 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, 2008)		6,892		00	1
Supplement calculation if you were under age 18 on December 31, 2008.					
Maximum supplement		4,021		00	2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,334		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 \$10,913), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of British Columbia at the end of the year, Form BC428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a 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 260 of his or her return)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$1,911 or 3% of line 236 of your return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the British Columbia column.	=				3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant					1
Enter \$1,911 or 3% of line 236 of the dependant's return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	=				3

Enter, on line 5872 in the British Columbia column, the total amount claimed for **all** dependants.

British Columbia worksheet (MJ) (continued)

Line 13 – British Columbia dividend tax credit

Determine the amount to enter on line 13 in Section BC428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 12% =		
Enter this amount on line 13 in Section BC428MJ.					

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

Line 120 of your return					
Line 180 of your return	-	2	× 5.1% =		4
Line 1 minus line 2	=	3	× 12% =	+	5
Add lines 4 and 5					6
Enter this amount on line 13 in Section BC428MJ					

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 in Part 4 of Section BC428MJ, less the total of the amounts from lines 12 and 13 of that part.

** Amount from line 34 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 44 – British Columbia political contribution tax credit

Determine the amount to enter on line 44 in Section BC428MJ as follows:

- if your contributions (on line 43) are **more than \$1,150**, enter \$500 on line 44 in Section BC428MJ; or
- if your contributions are **\$1,150 or less**, use the amount on line 43 to determine which **ONE** of the following columns to complete.

	If line 43 is \$100 or less	If line 43 is more than \$100, but not more than \$550	If line 43 is more than \$550, but not more than \$1,150	
Enter your total contributions from line 43 in Section BC428MJ	-	-	-	1
	0 00	100 00	550 00	2
Line 1 minus line 2	=	=	=	3
	× 75%	× 50%	× 33.33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 75 00	+ 300 00	6
Add lines 5 and 6.				7
Enter this amount on line 44 in Section BC428MJ.				

Part 4 – Territorial tax (multiple jurisdictions)

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 \$37,885 or less	If line 1 is more than \$37,885, but not more than \$75,769	If line 1 is more than \$75,769, but not more than \$123,184	If line 1 is more than \$123,184	
Enter the amount from line 1 in the applicable column.	0 00	37,885 00	75,769 00	123,184 00	2
Line 2 minus line 3 (cannot be negative)	=	=	=	=	3
	=	=	=	=	4
Multiply line 4 by line 5	× 7.04%	× 9.68%	× 11.44%	× 12.76%	5
	=	=	=	=	6
	=	=	=	=	7
Yukon tax on taxable income	+ 0 00	+ 2,667 00	+ 6,334 00	+ 11,759 00	8
Add lines 6 and 7	=	=	=	=	8

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

Enter your Yukon non-refundable tax credits from line D in the Yukon column in Part 3 of this form					12
Yukon dividend tax credit					
Credit calculated for line 13 on the <i>Yukon Worksheet (MJ)</i>				+	13
Yukon overseas employment tax credit					
Amount from line 426 of federal Schedule 1 _____ × 44% =				+	14
Yukon minimum tax carry-over					
Amount from line 427 of federal Schedule 1 _____ × 44% =				+	15
Add lines 12, 13, 14, and 15				=	16
Line 11 minus line 16 (if negative, enter "0")					17
Yukon additional tax for minimum tax purposes					
Amount from line 116 of Form T691 _____ × 44% =				+	18
Add lines 17 and 18				=	19
Percentage of income allocated to Yukon from column 5 of the chart in Part 1 of this form				×	20
Multiply line 19 by the percentage on line 20				=	21

If you were **not a resident of Yukon**, enter the amount from line 21 on line 25 below, and continue on line 26.

Adjustments for residents of Yukon

Total of amount for children born in 1991 or later from line 5825, Canada employment amount from line 5834, public transit amount from line 5835, adoption expenses from line 5833, and children's fitness amount from line 5838 in the Yukon column in Part 3 of this form _____ × 7.04% =					22
Percentage of income not allocated to Yukon: 100% minus percentage on line 20				×	23
Multiply line 22 by the percentage calculated on line 23				=	24
Lines 21 minus line 24 (if negative, enter "0"); or if you were not a resident of Yukon, enter the amount from line 21					25

Adjusted Yukon income tax

Continue on the next page →

Part 4 – Territorial tax (multiple jurisdictions)

Section YT428MJ, Yukon tax (continued)

Enter the amount from line 25 on the previous page _____ 25

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	×	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**, enter the amount from line 31 on line 48 below.

Residents of Yukon only: Enter the territorial foreign tax credit from Form T2036	-			32
Line 31 minus line 32 (if negative, enter "0")	=			33

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

Net income from line 236 of your return				34
Universal Child Care Benefit repayment				
Enter the amount from line 213 of your return	+			35
Add lines 34 and 35	=			36
Universal Child Care Benefit income				
Enter the amount from line 117 of your return	-			37
Line 36 minus line 37 (if negative, enter "0")	=			38
		Adjusted net income		

If your adjusted net income (line 38) is **less than \$25,000**, complete the following calculation. Otherwise, enter "0" on line 47. If you had a spouse or common-law partner on December 31, 2008, only the person with the **higher net income** can claim this credit.

Basic credit Claim \$300 **6384** _____ 39

Enter the amount from line 38				40
Base amount	-	15,000 00	41	
Line 40 minus line 41 (if negative, enter "0")	=		42	
Applicable rate	×	3%	43	
Multiply line 42 by line 43	=			▶ - _____ 44
Line 39 minus line 44 (if negative, enter "0")				= _____ 45

Amount from line 33 _____ × 80% = _____ 46

Enter the amount from line 45 or 46, whichever is less				47
Line 33 minus line 47				
Enter the result on line 10 in Part 5 of this form	Yukon tax			= _____ 48

Yukon 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 Yukon**, complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's territorial amounts indicated below.

If he or she was **not a resident of Yukon** at the end of the year, complete Form YT428 or YT428MJ and this schedule for him or her as if he or she was a resident of Yukon.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form YT428 if he or she was filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$31,524 or less, enter \$5,276.

Otherwise, enter the amount from line 5808 of his or her Form YT428.

Amount for children born in 1991 or later:

Enter the amount from line 5825 of his or her Form YT428

Pension income amount:

Enter the amount from line 5836 of his or her Form YT428

Disability amount:

Enter the amount from line 5844 of his or her Form YT428

Tuition, education, and textbook amounts:

Enter the territorial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Yukon, complete Schedule YT(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 5

		1
+		2
+		3
+		4
+		5
=		6

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

Enter the amount from line 260 of his or her return

Enter the total of lines 5804, 5824, 5828, 5832, 5834, 5835, 5838, 5833, and 5856 of your spouse's or common-law partner's Form YT428

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

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

Line 6 minus line 9 (if negative, enter "0").

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

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

		7
-		8
=	▶	9
=		10

Yukon Tuition, Education, and Textbook Amounts

If you were a **student** who was a **resident of Yukon**, complete the regular Schedule YT(S11), *Territorial Tuition, Education, and Textbook Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203. **Do not attach the schedules (S11) or (S11)MJ to your return.**

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

If you are the **individual** designated by a student who was not a resident of Yukon 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 Yukon.

Unused federal tuition, education, and textbook amounts from your 2007 *Notice of Assessment* or *Notice of Reassessment* 1

Eligible tuition fees paid for 2008 2

Education and textbook amounts for 2008

Calculating your part-time amount: use column B of Forms T2202, T2202A, TL11A, TL11B, and TL11C. **Do not include any month that is also included in column C.**
Only one claim per month (**maximum 12 months**)

Education amount:

Number of months from column B × \$120 = 3

Textbook amount:

Number of months from column B × \$20 = + 4

Add lines 3 and 4 = 5

Calculating your full-time amount: use column C of Forms T2202, T2202A, TL11A, TL11B, and TL11C. Only one claim per month (**maximum 12 months**)

Education amount:

Number of months from column C × \$400 = 6

Textbook amount:

Number of months from column C × \$65 = + 7

Add lines 6 and 7 = 8

Add lines 2, 5, and 8 Total 2008 tuition, education, and textbook amounts + 9

Add lines 1 and 9 Total available tuition, education, and textbook amounts = 10

Taxable income from line 260 of your return 11

Total of lines 5804 to 5848 in the Yukon column in Part 3 of Form T2203 - 12

Line 11 minus line 12 (if negative, enter "0") = 13

Unused Yukon tuition, education and textbook amounts claimed for 2008:
Enter the amount from line 1 or line 13, whichever is **less** - 14

Line 13 minus line 14 = 15

2008 tuition, education, and textbook amounts claimed for 2008:
Enter the amount from line 9 or line 15, whichever is **less** + 16

Add lines 14 and 16. If you are the student, enter this amount on line 5856 in the Yukon column in Part 3 of Form T2203. **Yukon tuition, education, and textbook amounts claimed by the student for 2008** = 17

Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts.

Enter the amount from line 9; if it is more than \$5,000, enter \$5,000. 18

Enter the amount from line 16 - 19

Line 18 minus line 19 (if negative, enter "0") = 20

Enter on this line, and on line 5860 in the YT column in Part 3 of your Form T2203 OR on line 4 of your Schedule YT(S2)MJ, an amount that is not more than the amount on line 20. **Yukon tuition, education, and textbook amounts transferred** 21

Yukon worksheet (MJ)

T2203 – 2008

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,962 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Yukon column.	=		3

Line 13 – Yukon dividend tax credit

Determine the amount to enter on line 13 in Section YT428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 11% =		
Enter this amount on line 13 in Section YT428MJ.					

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

Line 120 of your return					
Line 180 of your return	-		× 4.45% =		4
Line 1 minus line 2	=		× 11% =		5
Add lines 4 and 5				+	
Enter this amount on line 13 in Section YT428MJ					6

Part 4 – Territorial tax (multiple jurisdictions)

T2203 – 2008

Section NT428MJ, Northwest Territories tax

Complete this section if you have income allocated to Northwest Territories 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 \$35,986 or less	If line 1 is more than \$35,986, but not more than \$71,973	If line 1 is more than \$71,973, but not more than \$117,011	If line 1 is more than \$117,011	
_____	_____	_____	_____	_____	2
Line 2 minus line 3 (cannot be negative)	0 00	35,986 00	71,973 00	117,011 00	3
_____	_____	_____	_____	_____	4
Multiply line 4 by line 5	5.9%	8.6%	12.2%	14.05%	5
_____	_____	_____	_____	_____	6
_____	0 00	2,123 00	5,218 00	10,713 00	7
Northwest Territories tax on taxable income	_____	_____	_____	_____	8

Enter your Northwest Territories tax on taxable income from line 8 _____ | _____ | **9**

Enter your Northwest Territories tax on split income from 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**

Northwest Territories dividend tax credit _____ | _____ | **13**

Credit calculated for line 13 on the *Northwest Territories Worksheet (MJ)* + _____ | _____ | **13**

Northwest Territories overseas employment tax credit _____ | _____ | **14**

Amount from line 426 of federal Schedule 1 _____ × 45% = _____ | _____ | **14**

Northwest Territories minimum tax carry-over _____ | _____ | **15**

Amount from line 427 of federal Schedule 1 _____ × 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 _____ | _____ | **18**

Amount from line 116 of Form T691 _____ × 45% = _____ | _____ | **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 × _____ % | _____ | **20**

Multiply line 19 by the percentage on line 20 = _____ | _____ | **21**

Adjusted Northwest Territories income tax _____ | _____ | **21**

Residents of Northwest Territories only: Enter the territorial foreign tax credit from Form T2036 - _____ | _____ | **22**

Line 21 minus line 22 (if negative, enter "0") = _____ | _____ | **23**

Political contribution tax credit

Northwest Territories political contributions made in 2008 6255 _____ | _____ | **24**

Credit calculated for line 25 on the *Northwest Territories Worksheet (MJ)* (maximum \$500) - _____ | _____ | **25**

Line 23 minus line 25 (if negative, enter "0") = _____ | _____ | **26**

Risk capital investment tax credits

Unused risk capital investment tax credits from previous years (maximum \$30,000) - _____ | _____ | **27**

Line 26 minus 27 (if negative, enter "0") _____ | _____ | **28**

Enter this amount on line 11 in part 5 of this form **Northwest Territories tax** = _____ | _____ | **28**

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 claim a transfer of the unused part of your spouse's or common-law partner's territorial amounts indicated below.

If he or she was **not a resident of Northwest Territories** at the end of the year, complete Form NT428 or NT428MJ and this schedule for him or her as if he or she was a resident of Northwest Territories.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form NT428 if he or she was filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$31,524 or less, enter \$6,044.

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 his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

Add lines 1 to 4

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

Enter the amount from line 260 of his or her return

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of your spouse's or common-law partner's Form NT428

Spouse's 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.

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

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

Northwest Territories Tuition and Education Amounts

If you were a **student** who was a **resident of Northwest Territories**, complete the regular Schedule NT(S11), *Territorial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

Do not attach the schedules (S11) or (S11)MJ to your return.

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.

If you are the **individual** designated by a student who was not a resident of Northwest Territories 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 Northwest Territories.

Unused federal tuition, education, and textbook amounts from your 2007 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2008

	2
--	---

Education amount for 2008: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (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)

× \$120 =

	3
--	---

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

× \$400 =

	4
--	---

Add lines 2, 3, and 4

Total 2008 tuition and education amounts

	5
--	---

Add lines 1 and 5

Total available tuition and education amounts

	5
	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 2008:

Enter the amount from line 1 or line 9, whichever is **less**

	10
--	----

Line 9 minus line 10

	11
--	----

2008 tuition and education amounts claimed for 2008:

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 2008

	13
--	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000.

	14
--	----

Enter the amount from line 12

	15
--	----

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

	16
--	----

Enter on this line, and on line 5860 in the NT 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

	17
--	----

Northwest Territories worksheet (MJ)

T2203 – 2008

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

Line 5808 – Age amount

Maximum amount			6,044		00	1
Your net income from line 236 of your return						2
Base amount	-	31,524			00	3
Line 2 minus line 3 (if negative, enter "0")	=					4
Applicable rate	×	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			12,355		00	1
Spouse's 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 this amount on line 5812 in the Northwest Territories column	=					3

Line 5816 – Amount for an eligible dependant

Base amount			12,355		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 this amount on line 5816 in the Northwest Territories column	=					3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,906		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 \$4,095, enter \$4,095)	=					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

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			18,081		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 \$4,095, enter \$4,095)	=					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

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, 2008) 10,020 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2008.

Maximum supplement		4,095	00	2
Total child care and attendant care expenses claimed for you by anyone				
Base amount	-	2,399	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 this amount on line 5844 in the Northwest Territories column (maximum \$14,115), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Northwest Territories at the end of the year, Form NT428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a resident of Northwest Territories 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 NT428	+		2
Add lines 1 and 2	=		3
Dependant's taxable income (from line 260 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less			6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,962 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Northwest Territories column.	=		3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,962 or 3% of line 236 of the dependant's return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	=		3

Enter, on line 5872 in the Northwest Territories column, the total amount claimed for **all** dependants.

Northwest Territories worksheet (MJ) *(continued)*

Line 13 – Northwest Territories dividend tax credit

Determine the amount to enter on line 13 in Section NT428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 11.5% =		
Enter this amount on line 13 in Section NT428MJ.					

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

Line 120 of your return		1			
Line 180 of your return	-	2	× 6% =		4
Line 1 minus line 2	=	3	× 11.5% =		5
Add lines 4 and 5					
Enter this amount on line 13 in Section NT428MJ					6

Line 25 – Northwest Territories political contributions tax credit

Determine the amount to enter on line 25 in Section NT428MJ as follows:

- for contributions of **\$100 or less**, enter the amount of your contributions on line 25;
- for contributions of **more than \$100 but not more than \$900**, complete the calculation below; or
- for contributions of **more than \$900**, enter \$500 on line 25.

Enter your total contributions					1
Line 1 minus line 2 (if negative, enter "0")	-			100 00	2
Multiply line 3 by line 4	=				3
Add lines 5 and 6 (maximum \$500)	×		50 %		4
Enter this amount on line 25 in Section NT428MJ	=				5
	+			100 00	6
	=				7

Part 4 – Territorial tax (multiple jurisdictions)

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 \$37,885 or less	If line 1 is more than \$37,885, but not more than \$75,769	If line 1 is more than \$75,769, but not more than \$123,184	If line 1 is more than \$123,184	
Enter the amount from line 1 in the applicable column.	-	-	-	-	2
	0 00	37,885 00	75,769 00	123,184 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	× 4%	× 7%	× 9%	× 11.5%	5
Multiply line 4 by line 5	=	=	=	=	6
	+ 0 00	+ 1,515 00	+ 4,167 00	+ 8,435 00	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 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					
Nunavut dividend tax credit:					
Credit calculated for line 13 on the <i>Nunavut Worksheet (MJ)</i>			+		13
Nunavut overseas employment tax credit:					
Amount from line 426 of federal Schedule 1	_____	× 45% =	+		14
Nunavut minimum tax carry-over:					
Amount from line 427 of federal Schedule 1	_____	× 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					
Amount from line 116 of Form T691	_____	× 45% =	+		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			×	%	20
Multiply line 19 by the percentage on line 20			=		21
		Adjusted Nunavut income tax			

Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036 - _____ 22
 Line 21 minus line 22 (if negative, enter "0") = _____ 23
Residents of Nunavut only: Volunteer firefighters tax credit (claim \$500) 6229 - _____ 24
 Line 23 minus line 24 (if negative, enter "0") = _____ 25
 Enter this amount on line 12 in Part 5 of this form **Nunavut tax**

Chart for line 5823 in the Nunavut column in Part 3 (residents of Nunavut only)

Details of amount for young children less than 6 years of age (if you need more space, attach a separate sheet of paper)

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

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 claim a transfer of the unused part of your spouse's or common-law partner's territorial amounts indicated below.

If he or she was **not a resident of Nunavut** at the end of the year, complete Form NU428 or NU428MJ and this schedule for him or her as if he or she was a resident of Nunavut.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use on Form NU428 if he or she was filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Amount for young children less than 6 years of age:

Enter the amount from line 5823 of his or her Form NU428

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

Age amount (if he or she was 65 or older in 2008):

If your spouse's or common-law partner's net income is \$31,524 or less, enter \$8,520.

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

+		2

Pension income amount:

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

+		3

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

+		4

Tuition, education, and textbook amounts: Enter the territorial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Nunavut, complete Schedule NU(S11)MJ to determine the amount to enter on this line.

+		5

Add lines 1 to 5

=		6

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

Enter the amount from line 260 of his or her return

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

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of your spouse's or common-law partner's Form NU428

-		8

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

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

=		

-		9

Line 6 minus line 9 (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**

=		10

Nunavut Tuition, Education, and Textbook Amounts

If you were a **student** who was a **resident of Nunavut**, complete the regular Schedule NU(S11), *Territorial Tuition, Education, and Textbook Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

Do not attach the schedules (S11) or (S11)MJ to your return.

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

If you are the **individual** designated by a student who was not a resident of Nunavut 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 Nunavut.

Unused federal tuition, education and textbook amounts from your 2007 *Notice of Assessment* or *Notice of Reassessment*

		1
--	--	---

Eligible tuition fees paid for 2008

		2
--	--	---

Education and textbook amounts for 2008

Calculating your part-time amount: use column B of Forms T2202, T2202A, TL11A, TL11B, and TL11C. **Do not include any month that is also included in column C.**

Only one claim per month (**maximum 12 months**)

Education amount:

Number of months from column B × \$120 =

--	--

 3

Textbook amount:

Number of months from column B × \$20 =

--	--

 4

Add lines 3 and 4

		5
--	--	---

Calculating your full-time amount: use column C of Forms T2202, T2202A, TL11A, TL11B, and TL11C. Only one claim per month (**maximum 12 months**)

Education amount:

Number of months from column C × \$400 =

--	--

 6

Textbook amount:

Number of months from column C × \$65 =

--	--

 7

Add lines 6 and 7

		8
--	--	---

Add lines 2, 5 and 8 Total 2008 tuition, education, and textbook amounts

		9
--	--	---

Add lines 1 and 9 Total available tuition, education, and textbook amounts

		10
--	--	----

Taxable income from line 260 of your return

		11
--	--	----

Total of lines 5804 to 5848 in the Nunavut column in Part 3 of Form T2203.

		12
--	--	----

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

		13
--	--	----

Unused Nunavut tuition and education amounts claimed for 2008:

Enter the amount from line 1 or 13, whichever is **less**

		14
--	--	----

Line 13 minus line 14

		15
--	--	----

2008 tuition, education, and textbook amounts claimed for 2008:

Enter the amount from line 9 or line 15, whichever is **less**

		16
--	--	----

Add lines 14 and 16. If you are the student, enter this amount on line 5856 in the Nunavut column in Part 3 of Form T2203.

Nunavut tuition, education, and textbook amounts claimed by the student for 2008

		17
--	--	----

Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts.

Enter the amount from line 9; if it is more than \$5,000, enter \$5,000.

		18
--	--	----

Enter the amount from line 16

		19
--	--	----

Line 18 minus line 19 (if negative, enter "0")

		20
--	--	----

Enter on this line, and on line 5860 in the Nunavut column in Part 3 of your Form T2203, OR on line 5 of your Schedule NU(S2)MJ, an amount that is not more than the amount on line 20.

Nunavut tuition, education, and textbook amounts transferred

		21
--	--	----

Nunavut worksheet (MJ)

T2203 – 2008

Use this worksheet to do some of the calculations you may need to complete the Nunavut column in Part 3 of Form T2203, and to calculate your Nunavut dividend tax credit.

Line 5808 – Age amount

Maximum amount			8,520	00	1
Your net income from line 236 of your return					2
Base amount	-	31,524		00	3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	×	15%			5
Multiply line 4 by line 5	=				6
Line 1 minus line 6 (if negative, enter "0").					7
Enter this amount on line 5808 in the Nunavut column.	=				7

Line 5812 – Spouse or common-law partner amount

Base amount			11,360	00	1
Spouse's 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	=				3

Line 5816 – Amount for an eligible dependant

Base amount			11,360	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	=				3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,906	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 \$4,095, enter \$4,095)	=				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

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			18,081	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 \$4,095, enter \$4,095)	=				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

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

Nunavut 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, 2008)		11,360		00	1
Supplement calculation if you were under age 18 on December 31, 2008.					
Maximum supplement		4,095		00	2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,399		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 this amount on line 5844 in the Nunavut column (maximum \$15,455), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Nunavut at the end of the year, Form NU428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a 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 260 of his or her return)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1991 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$1,962 or 3% of line 236 of your return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Nunavut column.	=				3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant					1
Enter \$1,962 or 3% of line 236 of the dependant's return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	=				3

Enter, on line 5872 in the Nunavut column, the total amount claimed for **all** dependants.

Line 13 – Nunavut dividend tax credit

Determine the amount to enter on line 13 in Section NU428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 6.2 % =		
Enter this amount on line 13 in Section NU428MJ.					

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

Line 120 of your return					1
Line 180 of your return	-		× 4 % =		2
Line 1 minus line 2	=		× 6.2 % =		3
Add lines 4 and 5. Enter this amount on line 13 in Section NU428MJ.					4
					5
					6

Part 5 – Provincial and territorial taxes

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Newfoundland and Labrador

Enter the amount from line 59 of Section NL428MJ in Part 4

1

Prince Edward Island

Enter the amount from line 64 of Section PE428MJ in Part 4

+ 2

Nova Scotia

Enter the amount from line 67 of Section NS428MJ in Part 4

+ 3

New Brunswick

Enter the amount from line 57 of Section NB428MJ in Part 4

+ 4

Ontario

Enter the amount from line 52 of Section ON428MJ in Part 4

+ 5

Manitoba

Enter the amount from line 45 of Section MB428MJ in Part 4

+ 6

Saskatchewan

Enter the amount from line 55 of Section SK428MJ in Part 4

+ 7

Alberta

Enter the amount from line 36 of Section AB428MJ in Part 4

+ 8

British Columbia

Enter the amount from line 53 of Section BC428MJ in Part 4

+ 9

Yukon

Enter the amount from line 48 of Section YT428MJ in Part 4

+ 10

Northwest Territories

Enter the amount from line 28 of Section NT428MJ in Part 4

+ 11

Nunavut

Enter the amount from line 25 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**. The chart on the next page identifies 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 the regular provincial/territorial Form 428), use the applicable provincial or territorial tax amount from above.

Attach the completed forms to your return.

For more information, call **1-800-959-8281**.

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
Ontario	Ontario apprenticeship training tax credit Ontario co-operative education tax credit	ON479
	Ontario residents only: Ontario senior homeowners' property tax grant Ontario property and sales tax credit Ontario political contribution tax credit Ontario focused flow-through share tax credit	ON479 T1221
Manitoba	Co-op education and apprenticeship tax credit Odour-control tax credit	MB479 T4164
	Manitoba residents only: Personal tax credit Education property tax credit School tax credit for homeowners Green energy equipment tax credit (Purchaser) Green energy equipment tax credit (Manufacturer) Book publishing tax credit (Individual)	MB479 T1299
Saskatchewan	Saskatchewan residents only: Graduate retention program tuition rebate	SK479
British Columbia	British Columbia venture capital tax credit (if resident when investment made)	BC479
	British Columbia residents only: Sales tax credit British Columbia mining exploration tax credit Training tax credit (Individuals) Training tax credit (Employers)	BC479 T88 T1014 T1014-1
Yukon	Yukon political contribution tax credit Labour-sponsored venture capital corporation tax credit	YT479
	Yukon residents only: Small business investment tax credit Yukon First Nations income tax credit Research and development tax credit	YT479 YT432 T1232
Northwest Territories	Northwest Territories residents only: Cost of living tax credit	NT479
Nunavut	Political contribution tax credit Unused risk capital investment tax credits Nunavut residents only: Cost of living tax credit	NU479

Copies of these forms and provincial and territorial information sheets are available at www.cra.gc.ca/forms on the Canada Revenue Agency's Web site or by calling 1-800-959-2221.