

# Information on the Form T2203, Provincial and Territorial Taxes for 2014 – 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, including income received as a retired, inactive, or limited partner, 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 2014 carrying on business in more than one province or territory in Canada or receiving income from an office or employment that can reasonably be attributed to duties performed 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 2014.

## 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 2014);

Part 4 – Provincial or territorial tax (multiple jurisdictions) (complete for each province/territory to which income is allocated for 2014);

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 (for example, 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 2014 –  
Multiple Jurisdictions**

Use this form to calculate your provincial and/or territorial taxes for 2014 if **either** of the following applies:

- you resided in a province or territory on December 31, 2014 (or the date you left Canada if you emigrated from Canada in 2014), and all or part of your business income, including income received as a retired, inactive, or limited partner, for the year was earned and can be attributed to a permanent establishment outside that province or territory, or outside Canada; **or**
- you were a non-resident of Canada throughout 2014 carrying on business in more than one province or territory in Canada or receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

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

**Complete and attach to your 2014 tax return only the parts of this form and any related schedules you need to calculate the provincial and/or territorial taxes that apply to you. Read "Additional provincial and territorial credits allowed to residents and non-residents of a province or territory" on the previous page for more information about 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 – 2014*, as applicable.

**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 2014.

For more information, 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	
<b>Totals</b>				<b>100%</b>

See the privacy notice on your return.

- 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**. \_\_\_\_\_ | \_\_\_\_\_ 6

Enter the percentage of income you allocated to "Other" on line 5222 (column 5 of the chart in Part 1). x \_\_\_\_\_ % 7

Multiply line 6 by the percentage on line 7. = \_\_\_\_\_ 8

Federal surtax rate x \_\_\_\_\_ 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 102 of Form T691. \_\_\_\_\_ | \_\_\_\_\_ 11

Enter the percentage of income you allocated to Quebec on line 5214 (column 5 of the chart in Part 1). x \_\_\_\_\_ % 12

Multiply line 11 by the percentage on line 12. = \_\_\_\_\_ 13

Rate for the refundable Quebec abatement x \_\_\_\_\_ 16.5% 14

Multiply line 13 by line 14. \_\_\_\_\_ | \_\_\_\_\_ 15

Enter the result on line 440 of your return. **Refundable Quebec abatement**

See the privacy notice on your return.

# Part 3 – Provincial and territorial non-refundable tax credits

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

Schedule (S2)MJ, Schedule (S11)MJ and the worksheet are included in Part 4 - Provincial Tax.

If you are transferring all or some of your 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, enter on this line the amount from line 24 of your Schedule YT(S11).

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

**5920**

		Newfoundland and Labrador (NL)	Prince Edward Island (PE)	Nova Scotia (NS)
Basic personal amount	5804	8,578.00	7,708.00	8,481.00
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 +
<b>PE and NS residents only:</b>				
Amount for young children*				
Enter the number of months. <b>6372</b> × \$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	+	+	+
Amount from line 317 of Schedule 1	5829	+	+	+
Amount from line 362 of Schedule 1	5830	+		
Amount from line 214 of your return	5831	+		
<b>NL residents only:</b> Adoption expenses**		<b>5833</b> +		
<b>Province of residence only:</b>				
<b>NL and PE:</b> line 314 of Schedule 1 or \$1,000, whichever is <b>less</b>				
<b>NS:</b> line 314 of Schedule 1 or \$1,173, whichever is <b>less</b>	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***				<b>5849</b> +
<b>PE residents only:</b> Teacher school supply amount (max \$500)			<b>5850</b> +	
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Enter the total provincial amounts designated to you by a student as shown on Form 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		=	=	=
	<b>A</b>	x 7.7%	x 9.8%	x 8.79%
		=	=	=
Amount from line 347 of Schedule 9	347			
	<b>B</b>	x 13.3%	x 16.7%	x 21%
		=	=	=
Amount from line A above	<b>C</b>	+	+	+
Add lines B and C. <b>Total non-refundable tax credits</b>	<b>D</b>	5789 =	5790 =	5791 =

See the privacy notice on your return.

- \* Complete the chart for line 5823 on the last page of Section PE428MJ or NS428MJ in Part 4.
- \*\* If the rules are met for claiming the amount on line 313 of federal Schedule 1, you can claim up to \$11,576 of eligible expenses for each child. The two adoptive parents can split the claim as long as the combined total claim for each child is not more than the eligible amount before the split.
- \*\*\* The two parents can split the credit amount as long as the combined total claim is not more than the eligible amount before the split.
- \*\*\*\* When completing line 5860 for the NL and/or NS columns, if the student was **not a resident of that province** at the end of the year, complete that province's Schedule (S11)MJ for the student 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 student 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 T2202A, TL11A, TL11B, or TL11C.

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

		<b>New Brunswick (NB)</b>	<b>Ontario (ON)</b>	<b>Manitoba (MB)</b>
Basic personal amount	5804	9,472 00	9,670 00	9,134 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	+	+	+
Amount from line 317 of Schedule 1	5829	+	+	+
<b>MB residents only:</b> Fitness amount*				<b>5839 +</b>
<b>MB residents only:</b> Amount from line 370 of Schedule 1				5841 +
<b>ON and MB residents only:</b> Adoption expenses**		<b>5833</b>	+	+
<b>Province of residence only:</b> <b>NB and MB:</b> line 314 of Schedule 1 or \$1,000, whichever is less				
<b>ON:</b> line 314 of Schedule 1 or \$1,337, 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 to you by a student as shown on Form T2202A, TL11A, TL11B, or TL11C.***	5860	5935 +	5777 +	5690 +
Amount from Schedule (S2)MJ	5864	5936 +	5646 +	5691 +
<b>MB residents only:</b> Manitoba Family Tax Benefit Amount from line 12 of Schedule MB428-A MJ				<b>6147 +</b>
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		=	=	=
		x 9.68%	x 5.05%	x 10.8%
	<b>A</b>	=	=	=
Amount from line 347 of Schedule 9	347	x 17.95%	x 11.16%	x 17.4%
	<b>B</b>	=	=	=
Amount from line A above	<b>C</b>	+	+	+
Add lines B and C. <b>Total non-refundable tax credits</b>	<b>D</b>	5694 =	5792 =	5693 =
<b>ON residents only:</b> Line 1 amount from the ON worksheet for line ME			5788	

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- \* If you have a spouse or common-law partner, only one of you can claim the fitness amount for a child or spouse or common-law partner who is a young adult. You and your spouse or common-law partner have to decide who will claim this amount for that individual.
- \*\* If the rules are met for claiming the amount on line 313 of federal Schedule 1, you can claim up to \$11,797 of eligible expenses for each child if you were a resident of Ontario and up to \$10,000 of eligible expenses for each child if you were a resident of Manitoba. Two adoptive parents can split the claim for adoption expenses as long as the combined total claim for each child is not more than the eligible amount before the split.
- \*\*\* When completing line 5860 for the NB, ON, and/or MB columns, if the student was **not a resident of that province** at the end of the year, complete that province's Schedule (S11)MJ for the student 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)

		Saskatchewan (SK)	Alberta (AB)	British Columbia (BC)
Basic personal amount	5804	15,378 00	17,787 00	9,869 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 +
<b>SK residents only:</b> Enter the number of dependent children born in 1996 or later.*		5821 +		
	6370 × \$5,834 =	5822 +		
<b>SK residents only:</b> If born in 1949 or earlier claim \$1,237		+	+	+
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
Amount from line 317 of Schedule 1	5829	+	+	+
<b>SK residents only:</b> Home buyers' amount**	5837	+		
<b>AB and BC residents only:</b> adoption expenses***	5833		+	+
<b>BC residents only:</b> Children's fitness amount****				5838 +
<b>BC residents only:</b> Amount from line 370 of Schedule 1				5841 +
<b>Province of residence only:</b> <b>SK and BC:</b> amount from line 314 of Schedule 1 or \$1,000, whichever is less				
<b>AB:</b> amount from line 314 of Schedule 1 or \$1,370, 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 to you by a student as shown on Form 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	+	+	+
<b>SK:</b> amount from line 331 of Schedule 1				
<b>AB and BC:</b> amount from worksheet for line 5872	5872	5785 +	5786 +	5787 +
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
		× 11%	× 10%	× 5.06%
<b>A</b>		=	=	=
<b>SK, AB, and BC:</b> amount from line 347 of Schedule 9	347			
		× 15%	× 21%	× 14.7%
<b>B</b>		=	=	=
<b>SK, AB, and BC:</b> add lines A and B. <b>Total non-refundable tax credits</b>	<b>C</b>	5793 =	5794 =	5795 =

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- \* Complete the chart for line 5821 on the last page of section SK428MJ in Part 4.
- \*\* If the rules are met for claiming an amount on line 369 of federal Schedule 1, you can claim up to of \$10,000 for the purchase of a qualifying home.
- \*\*\* If the rules are met for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$12,165 of eligible expenses for each child if you were a resident of Alberta and up to \$15,000 for each child if you were a resident of British Columbia. The two adoptive parents can split the claim for adoption expenses as long as the combined total claim for each child is not more than the eligible amount before the split.
- \*\*\*\* If the rules are met for claiming the amount on line 365 of federal Schedule 1 and you are a resident of British Columbia, you can claim the lesser of \$500 and the amount of eligible expenses paid for each eligible child.
- \*\*\*\*\* When completing line 5860 for the SK, AB, or BC column, if the student was **not a resident of that province** at the end of the year, complete that province's Schedule (S11)MJ for the student 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)

		<b>Yukon (YT)</b>	<b>Northwest Territories (NT)</b>	<b>Nunavut (NU)</b>
Basic personal amount	5804	11,138 00	13,668 00	12,567 00
<b>YT:</b> amount from line 301 of Schedule 1				
<b>NT and NU:</b> amount from worksheet for line 5808	5808	+	+	+
<b>YT:</b> amount from line 303 of Schedule 1				
<b>NT and NU:</b> amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612				
<b>YT:</b> amount from line 305 of Schedule 1				
<b>NT and NU:</b> amount from worksheet for 5816	5816	+	+	+
<b>Residents of YT only:</b> amount from line 367 of Schedule 1	5825	+		
<b>YT:</b> amount from line 306 of Schedule 1				
<b>NT and NU:</b> amount from worksheet for line 5820	5820	5941 +	5676 +	5677 +
<b>Residents of NU only:</b> Enter the number of young children less than 6 years of age.* <b>6371</b> × \$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	+	+	+
Amount from line 317 of Schedule 1	5829	+	+	+
<b>Residents of YT only:</b> amount from line 363 of Schedule 1	5834	+		
<b>Residents of YT only:</b> amount from line 364 of Schedule 1	5835	+		
<b>Residents of YT only:</b> amount from line 365 of Schedule 1	5838	+		
<b>Residents of YT only:</b> amount from line 370 of Schedule 1	5841	+		
<b>Residents of YT only:</b> amount from line 313 of Schedule 1	<b>5833</b> +			
<b>YT and NU:</b> amount from line 314 of Schedule 1				
<b>NT:</b> amount from line 314 of Schedule 1 or \$1,000, whichever is less	5836	+	+	+
<b>YT:</b> amount from line 315 of Schedule 1				
<b>NT and NU:</b> amount from worksheet for line 5840	5840	5942 +	5678 +	5679 +
<b>YT:</b> amount from line 316 of Schedule 1				
<b>NT and NU:</b> amount from worksheet for line 5844	5844	5943 +	5680 +	5681 +
<b>YT:</b> amount from line 318 of Schedule 1				
<b>NT and NU:</b> 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 to you by a student as shown on Form 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	+	+	+
<b>YT and NU:</b> amount from line 331 of Schedule 1				
<b>NT:</b> amount from worksheet for line 5872	5872	5947 +	5800 +	5801 +
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
<b>A</b>		× 7.04%	× 5.9%	× 4%
		=	=	=
Amount from line 347 of Schedule 9	347			
		× 12.76%	× 14.05%	× 11.5%
		=	=	=
Amount from line A above		+	+	+
Add lines B and C.	<b>Total non-refundable tax credits</b>	<b>D</b>		
		5695 =	5798 =	5799 =

See the privacy notice on your return.

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

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

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

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

Complete the appropriate column depending on the amount on line 1.

	Line 1 is \$34,254 or less	Line 1 is more than \$34,254 but not more than \$68,508	Line 1 is more than \$68,508
Enter the amount from line 1.	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
<b>Newfoundland and Labrador tax on taxable income</b>	8	8	8

Enter your Newfoundland and Labrador tax on taxable income from line 8.

Enter your Newfoundland and Labrador tax on split income from Form T1206.

Add lines 9 and 10.

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

### Residents of Newfoundland and Labrador only:

NL dividend tax credit:

Eligible dividends paid **before** July 1, 2014

6173

Other than eligible dividends paid **before** July 1, 2014

6168

Credit calculated for line 13 on the *NL Worksheet (MJ)*

### Residents of Newfoundland and Labrador only:

NL overseas employment tax credit:

Amount from line 426 of your federal Schedule 1  × 51.3% =

NL minimum tax carryover:

Amount from line 427 of your federal Schedule 1  × 51.3% =

Add lines 12 to 15.

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

NL additional tax for minimum tax purposes:

Amount from line 117 of Form T691  × 51.3% =

Add lines 17 and 18.

Percentage of income allocated to Newfoundland and Labrador from column 5 of the chart in Part 1 of this form

Multiply line 19 by the percentage on line 20.

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

NL dividend tax credit from line 13 in this section

NL overseas employment tax credit from line 14 in this section

Add lines 22, 23, and 24.

Percentage of income not allocated to NL: 100% **minus** percentage on line 20

Multiply line 25 by the percentage calculated on line 26.

Line 21 minus line 27 (if negative, enter "0"); **or**

if you were not a resident of NL, enter the amount from line 21.

Total of NL amounts from lines 5833 and 5836 in the NL column in Part 3 of this form	× 7.7% =	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% <b>minus</b> 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"); <b>or</b> if you were not a resident of NL, enter the amount from line 21.		28

Continue on the next page. ➔

# Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed  
T2203 – 2014

## Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 28 on the previous page. \_\_\_\_\_ | \_\_\_\_\_ 29

### Residents of Newfoundland and Labrador only:

Enter the provincial foreign tax credit from Form T2036. - | \_\_\_\_\_ 30

Line 29 minus line 30 (if negative, enter "0") = | \_\_\_\_\_ 31

### Political contribution tax credit

Newfoundland and Labrador political contributions made in 2014. 6175 | \_\_\_\_\_ 32

Credit calculated for line 33 on the *NL Worksheet (MJ)* (maximum \$500) - | \_\_\_\_\_ 33

Line 31 minus line 33 (if negative, enter "0") = | \_\_\_\_\_ 34

### Labour-sponsored venture capital tax credit

Enter the credit amount from Certificate(s) NL LSV-1. 6176 | \_\_\_\_\_ •35

Line 34 minus line 35 (if negative, enter "0") = | \_\_\_\_\_ 36

### Direct equity tax credit

Enter the credit amount from Form T1272. - | \_\_\_\_\_ 37

Line 36 minus line 37 (if negative, enter "0") = | \_\_\_\_\_ 38

### NL resort property investment tax credit

Enter the credit amount from Form T1297. - | \_\_\_\_\_ 39

Line 38 minus line 39 (if negative, enter "0") = | \_\_\_\_\_ 40

### NL venture capital tax credit

Enter the credit amount from Certificate(s) NL VCTC. 6190 | \_\_\_\_\_ •41

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

### 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, 2014, you both have to agree on who will claim this tax reduction.

**Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person.

Unused low-income tax reduction from your spouse or common-law partner, if applicable 6186 | \_\_\_\_\_ •43

Line 42 minus line 43 (if negative, enter "0") = | \_\_\_\_\_ 44

(If you claimed an amount at line 43 enter "0" on line 61 on the next page.)

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.	45	45
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232) Add lines 45 and 46.	+ 46 = 47	+ 46 = 47
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	- 48	- 48
Line 47 minus line 48 (if negative, enter "0")	= 49	= 49
Add the amounts from line 49 in column 1 and column 2, if applicable. Enter the result on line 56 on the next page.	<b>Adjusted family income</b> _____ 50	

Continue on the next page. ➔

# Part 4 – Provincial tax (multiple jurisdictions)

## Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 44 on the previous page.

		51
--	--	----

Basic reduction	claim \$683	6187			52
Reduction for your spouse or common-law partner	claim \$380	6188	+		53
Reduction for an eligible dependant claimed on line 5816	claim \$380	6189	+		54
Add lines 52, 53 and 54.	(maximum \$1,063)	=			55

### Adjusted family income

Enter the amount from line 50 on the previous page.

If you claimed an amount on lines 53 or 54, enter **\$31,362**; otherwise enter **\$18,547**.

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

Applicable rate

Multiply line 58 by line 59.

Line 55 minus line 60  
(if negative, enter "0")

Line 51 minus line 61 (if negative, enter "0")  
Enter the result on line 1 in Part 5 of this form.

		56
-		57
=		58
x	16%	59
=		60

Newfoundland and Labrador  
low-income tax reduction

-		60
---	--	----

=		61
---	--	----

=		62
---	--	----

Newfoundland and Labrador tax

### Unused amount of venture capital tax credit available to carry forward to future years

Amount from Certificate(s) NL VCTC

Amount from line 40

Line 63 minus line 64 (if negative, enter "0")

		63
-		64
=		65

Unused amount

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

Amount from line 61

Amount from line 44

Line 66 minus line 67 (if negative, enter "0")

		66
-		67
=		68

Unused amount

See the privacy notice on your return.

## 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 shown 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 filing a return, use the amounts that he or she entered on Form NL428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter 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 your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$30,007 or less, enter \$5,476.

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.

(maximum \$1,000)

+	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 to you as shown on his or her Form 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 if it is \$34,254 or less. If the taxable income is more than \$34,254, enter instead the result of the following calculation: amount from line 41 of his or her Form NL428 divided by 7.7%.

	6
--	---

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5830, 5831, and 5833 of his or her Form NL428 plus line 13 of his or her NL(S11).

-	7
---	---

His or her 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**

-	8
=	9

See the privacy notice on your return.

## 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.

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 on behalf of each student as if he or she were a resident of Newfoundland and Labrador.

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

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment

		1
--	--	---

Eligible tuition fees paid for 2014

		2
--	--	---

**Education amount for 2014:** Use columns B and C of forms 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 2014 tuition and education amounts**

	=	▶	+		5
--	---	---	---	--	---

Add lines 1 and 5.

**Total available tuition and education amounts**

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

As the student, enter the amount of your taxable income from line 260 of your return if it is \$34,254 or less. If your taxable income is more than \$34,254, enter instead the result of the following calculation: amount from line 9 of section NL428MJ in Part 4 of your Form T2203 divided by 7.7%.

		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 2014:

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

–		▶		10
---	--	---	--	----

Line 9 minus line 10

=		11
---	--	----

2014 tuition and education amounts claimed for 2014:

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 2014**

=		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.

(maximum \$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, the amount transferred (cannot be more than line 16).

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

		17
--	--	----

See the privacy notice on your return.



# Newfoundland and Labrador worksheet (MJ)

Protected B when completed  
T2203 – 2014

Use these charts to do the calculations you may need to complete the Newfoundland and Labrador column in Part 3 and section NL428MJ, *Newfoundland and Labrador Tax*, in Part 4 of Form T2203.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Line 5808 – Age amount

Maximum amount			5,476 00	1
Your net income from line 236 of your return				2
Base amount	-	30,007 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 5808 in the Newfoundland and Labrador column.

## Line 5812 – Spouse or common-law partner amount

Base amount			7,711 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")		(maximum \$7,009)		3

Enter this amount on line 5812 in the Newfoundland and Labrador column.

## Line 5816 – Amount for an eligible dependant

Base amount			7,711 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$7,009)		3

Enter this amount on line 5816 in the Newfoundland and Labrador column.

## Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			8,578 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,724)		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			16,037 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,724)		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 (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2014) 5,788,00 1

**Supplement** calculation if you were **under 18 years of age** on December 31, 2014

Maximum supplement	<u>2,724,00</u>	2		
Total of child care and attendant care expenses for you, claimed by you or by another person				
Base amount	<u>2,315,00</u>	3		
Line 3 minus line 4 (if negative, enter "0")	<u>-</u>	4		
Line 2 minus line 5 (if negative, enter "0")	<u>=</u>		<u>-</u>	5
Add lines 1 and 6.			<u>+</u>	<u>=</u>
				6
				7

Enter, on line 5844 in the Newfoundland and Labrador column, the amount from line 7 (maximum \$8,512), **unless** you are completing this chart to calculate the amount at line 5848.

### Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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.	<u></u>	1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NL428	<u>+</u>	2
Add lines 1 and 2.	<u>=</u>	3
Dependant's taxable income (line 260 of his or her return)	<u>-</u>	4
Line 3 minus line 4 (if negative enter "0")	<u>=</u>	5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is <b>less</b> .	<u></u>	6

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

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1	<u></u>	1
Enter \$1,868 or 3% of line 236 of your return, whichever is <b>less</b> .	<u>-</u>	2
Line 1 minus line 2 (if negative, enter "0")	<u>=</u>	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	<u></u>	1
Enter \$1,868 or 3% of the dependant's net income (line 236 of his or her return), whichever is <b>less</b> .	<u>-</u>	2
Line 1 minus line 2 (if negative, enter "0")	<u>=</u>	3

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



# Part 4 – Provincial tax (multiple jurisdictions)

## Section PE428MJ, Prince Edward Island tax

Protected B when completed  
T2203 – 2014

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

Complete the appropriate column depending on the amount on line 1.

	Line 1 is \$31,984 or less	Line 1 is more than \$31,984, but not more than \$63,969	Line 1 is more than \$63,969
Enter the amount from line 1.	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
<b>Prince Edward Island tax on taxable income</b>	8	8	8

Enter your Prince Edward Island tax on taxable income from line 8. 9  
 Enter your Prince Edward Island tax on split income from 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
<b>Residents of Prince Edward Island only:</b> Prince Edward Island dividend tax credit Credit calculated for line 13 on the <i>PE Worksheet (MJ)</i>	+	13
<b>Residents of Prince Edward Island only:</b> Prince Edward Island overseas employment tax credit Amount from line 426 of your federal Schedule 1 $\times 57.5\% =$	+	14
Prince Edward Island minimum tax carry-over Amount from line 427 of your federal Schedule 1 $\times 57.5\% =$	+	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 117 of Form T691 $\times 57.5\% =$	+	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	$\times$ %	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 $\times 9.8\% =$		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% <b>minus</b> percentage on line 20	$\times$ %	26
Multiply line 25 by the percentage calculated on line 26.	=	27
Line 21 minus line 27 (if negative, enter "0"); <b>or</b> if you were not a resident of PE, enter the amount from line 21.		28

**Adjusted Prince Edward Island income tax**

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.

	<b>29</b>
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**Prince Edward Island surtax**

Amount from line 19			<b>30</b>	
Base amount	–	12,500	00	<b>31</b>
Line 30 minus line 31 (if negative, enter "0")	=			<b>32</b>
Applicable rate	x	10%		<b>33</b>
Multiply line 32 by line 33.	=			<b>34</b>
Percentage on line 20 in this section	x	%		<b>35</b>
Multiply line 34 by the percentage on line 35.	=			<b>36</b>
Add lines 29 and 36.			▶ +	<b>37</b>
			=	<b>37</b>

If you were **not a resident of Prince Edward Island**, enter the amount from line 37 on line 63 and continue on line 64.

**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, 2014, 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**

If you claimed an amount at line 38, enter the amount from line 38 on line 58 and continue on line 59.

	Column 1 You		Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.		<b>39</b>		<b>39</b>
Universal child care benefit (UCCB) repayment: Enter the amount from line 213 of the return.	+	<b>40</b>	+	<b>40</b>
Add lines 39 and 40.	=	<b>41</b>	=	<b>41</b>
UCCB income: Enter the amount from line 117 of the return.	–	<b>42</b>	–	<b>42</b>
Line 41 minus line 42 (if negative, enter "0")	=	<b>43</b>	=	<b>43</b>
Add the amounts from line 43 in column 1 and column 2, if applicable. Enter the result on line 52 on the next page.		<b>Adjusted family income</b>		<b>44</b>

Continue on the next page. ➔

**Part 4 – Provincial tax (multiple jurisdictions) Section PE428MJ, Prince Edward Island tax** (continued)

Protected B when completed  
T2203 – 2014

Enter the amount from line 37 on the previous page. 45

Basic reduction	claim \$250	6339		46
Reduction for spouse or common-law partner	claim \$250	6340	+	47
Reduction for an eligible dependant claimed at line 5816	claim \$250	6341	+	48
Add lines 46 through 48.	(maximum \$500)		=	49
Reduction for dependent children born in 1996 or later				
Number of dependent children (do not include a child claimed on line 48)	6099		× \$200 =	50
Add lines 49 and 50.			=	51

**Adjusted family income**

Enter the amount from line 44.		52		
Base amount	– 15,000.00	53		
Line 52 minus line 53 (if negative, enter "0")		54		
Applicable rate	× 5%	55		
Multiply line 54 by line 55.			▶ –	56
Line 51 minus line 56 (if negative, enter "0")			=	57

Enter the amount from line 38 or line 57.		58		
Percentage on line 20 in this section			× %	59

Multiply line 58 by the percentage on line 59.	<b>Prince Edward Island low-income tax reduction</b>		▶ –	60
Line 45 minus line 60 (if negative, enter "0")			=	61

**Residents of Prince Edward Island only:**

Enter the provincial foreign tax credit from Form T2036.		62		
Line 61 minus line 62 (if negative, enter "0")		63		

**Prince Edward Island political contribution tax credit**

Enter the Prince Edward Island political contributions made in 2014.	6338		64	
Credit calculated for line 64 on the PE Worksheet (MJ)		(maximum \$500)	–	65
Line 63 minus line 65 (if negative, enter "0")			=	66

**Equity tax credit**

Enter the equity tax credit from Certificate PE-ETC.	6350		67	
Unused Prince Edward Island equity tax credit from your 2013 notice of assessment or notice of reassessment			+	68
Line 67 plus line 68	(maximum \$7,000)		= ▶ –	69
Line 66 minus line 69 (if negative, enter "0")			=	70

**Prince Edward Island volunteer firefighter tax credit**

(residents of Prince Edward Island only)

Volunteer firefighter tax credit				
Enter this amount on line 479 of your return.	claim \$500	6351		71

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

Amount from line 57		72		
Amount from line 45		73		
Line 72 minus line 73 (if negative, enter "0")	<b>Unused amount</b>		=	74

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 piece of paper.)

Child's name	Relationship to you	Child's date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
Total number of eligible months for all children		Enter this amount beside box 6372 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 shown 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 T2202A, TL11A, TL11B, or TL11C, whichever is **less**.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form PE428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form PE428 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 your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$28,019 or less, enter \$3,764.

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

		<b>1</b>
	+	<b>2</b>
	+	<b>3</b>
	+	<b>4</b>
	=	<b>5</b>

**Pension income amount:**

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

**(maximum \$1,000)**

**Disability amount:**

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

**Tuition and education amounts:** Enter the provincial amount designated to you on his or her Form 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 if it is \$31,984 or less. If the taxable income is more than \$31,984, enter instead the result of the following calculation: amount from line 40 of his or her Form PE428 divided by 9.8%.

		<b>6</b>
	-	<b>7</b>
	=	<b>8</b>

Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form PE428 plus line 13 of his or her PE(S11).

His or her adjusted taxable income:

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

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

Enter this amount on line 5864 in the Prince Edward Island column in Part 3 of Form T2203.

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

		<b>8</b>
	-	<b>9</b>
	=	<b>9</b>

See the privacy notice on your return.

## 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).

If you were a **student who was not a resident of Prince Edward Island**, 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.

**Do not attach the Schedules PE(S11) or PE(S11)MJ to your return.**

Enter the **lesser** of your **provincial** or **territorial** tuition and education amounts, **or** your unused **federal** tuition, education and textbook amounts from your 2013 notice of assessment or notice of reassessment. If you resided in Quebec at the end of 2013, enter your unused **federal** tuition, education, and textbook amounts.

		<b>1</b>
--	--	----------

Eligible tuition fees paid for 2014

		<b>2</b>
--	--	----------

**Education amount for 2014:** Use columns B and C of Form 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 =		+							<b>3</b>
--	-----------	--	---	--	--	--	--	--	--	----------

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

	× \$400 =		+							<b>4</b>
--	-----------	--	---	--	--	--	--	--	--	----------

Add lines 2, 3, and 4.

**Total 2014 tuition and education amounts**

		<b>5</b>
--	--	----------

Add lines 1 and 5.

**Total available tuition and education amounts**

		<b>5</b>
		<b>6</b>

As the student, enter the amount of your taxable income from line 260 of your return if it is \$31,984 or less. If your taxable income is more than \$31,984, enter instead the result of the following calculation: amount from line 9 of section PE428MJ in Part 4 of your Form T2203 divided by 9.8%.

		<b>7</b>
--	--	----------

Total of lines 5804 to 5850 of the Prince Edward Island column in Part 3 of Form T2203

		<b>8</b>
--	--	----------

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

		<b>9</b>
--	--	----------

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  
claimed by the student for 2014**

		<b>10</b>
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See the privacy notice on your return.



# Prince Edward Island worksheet (MJ)

Use these charts to do the calculations you may need to complete the Prince Edward Island column in Part 3 and section PE428MJ, *Prince Edward Island tax*, in Part 4 of Form T2203.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

## 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	x	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 PE column.

## 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")		(maximum \$6,546)		3

Enter this amount on line 5812 in the Prince Edward Island column.

## Line 5816 – Amount for an eligible dependant

Base amount			6,923 00	1
Dependant's net income (line 236 of his or her return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$6,294)		3

Enter this amount on line 5816 in the Prince Edward Island column.

## Line 5820 – Amount for infirm dependants age 18 or older

**Complete this calculation for each dependant.**

Base amount			7,412 00	1
Dependant's net income (line 236 of his or her return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$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 (line 236 of his or her return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$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 (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2014) 6,890|00 1

**Supplement** calculation if you were **under 18 years of age** on December 31, 2014

Maximum supplement		4,019 00	2	
Total of child care and attendant care expenses for you, claimed by you or by another person				
Base amount	-	2,354 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, on line 5844 in the Prince Edward Island column, the amount from line 7 (maximum \$10,909), **unless** you are completing this chart to calculate the amount at line 5848.

### Line 5848 – Disability amount transferred from a dependant

**Complete this calculation for each dependant.**

**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 (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 <b>less</b> .			6

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

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 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 <b>less</b> .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on the ME line in the Prince Edward Island column.

### Line 5872 – Allowable amount of medical expenses for other dependants

**Complete this calculation for each dependant.**

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

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

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

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

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

Line 120 of your return						
Line 180 of your return	-					
Line 1 minus line 2	=					
Add lines 4 and 5.	=					
		1				
		2	x 3.2%	=		4
		3	x 10.5%	=		5
	+					6
	=					6

Enter the amount on line 13 of Section PE428MJ.

### Line 65 – Prince Edward Island political contribution tax credit

If your total political contributions (on line 64 of Section PE428MJ) are **more than \$1,150**, enter \$500 on line 65 of Section PE428MJ.

Otherwise, complete the appropriate column depending on the amount on line 64.

	Line 64 is \$100 or less	Line 64 is more than \$100, but not more than \$550	Line 64 is more than \$550	
Enter your total contributions.	0,00	100,00	550,00	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
Multiply line 3 by line 4.	x 75%	x 50%	x 33.33%	3
Add lines 5 and 6.	=	=	=	4
	+ 0,00	+ 75,00	+ 300,00	5
	=	=	=	6
	=	=	=	7

Enter the amount on line 65 of Section PE428MJ.

# Part 4 – Provincial tax (multiple jurisdictions)

## Section NS428MJ, Nova Scotia tax

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

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

Complete the appropriate column depending on the amount on line 1.

	Line 1 is \$29,590 or less	Line 1 is more than \$29,590, but not more than \$59,180	Line 1 is more than \$59,180, but not more than \$93,000	Line 1 is more than \$93,000, but not more than \$150,000	Line 1 is more than \$150,000	
Enter the amount from line 1.						2
Line 2 minus line 3 (cannot be negative)	– 0,00	– 29,590,00	– 59,180,00	– 93,000,00	– 150,000,00	3
	=	=	=	=	=	4
	x 8.79%	x 14.95%	x 16.67%	x 17.5%	x 21%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
	+ 0,00	+ 2,601,00	+ 7,025,00	+ 12,662,00	+ 22,637,00	7
Add lines 6 and 7. <b>Nova Scotia tax on taxable income</b>	=	=	=	=	=	8

Enter your Nova Scotia tax on taxable income from line 8.

Enter your Nova Scotia tax on split income from Form T1206.

Add lines 9 and 10.

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

### Residents of Nova Scotia only:

Nova Scotia dividend tax credit

Credit calculated for line 13 on the *NS Worksheet (MJ)*

### Residents of Nova Scotia only:

Nova Scotia overseas employment tax credit

Amount from line 426 of your federal Schedule 1  × 57.5% =

Nova Scotia minimum tax carry-over

Amount from line 427 of your federal Schedule 1  × 57.5% =

Add lines 12 through 15.

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

Nova Scotia additional tax for minimum tax purposes

Amount from line 117 of Form T691  × 57.5% =

Add lines 17 and 18.

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

Multiply line 19 by the percentage on line 20.

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  × 8.79% =

NS dividend tax credit from line 13 in this section

NS overseas employment tax credit from line 14 in this section

Add lines 22, 23, and 24.

Percentage of income not allocated to NS: 100% **minus** percentage on line 20

Multiply line 25 by the percentage calculated on line 26.

Line 21 minus line 27 (if negative, enter "0"); **or**

if you were not a resident of NS, enter the amount from line 21.

						22
	+					23
	+					24
	=					25
	x		%			26
	=					27
	=					28

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. \_\_\_\_\_ | \_\_\_\_\_ 29

**Residents of Nova Scotia only:**

Enter the provincial foreign tax credit from Form T2036.	-		30
Line 29 minus line 30 (if negative, enter "0")	=		31
Nova Scotia research and development tax credit recapture	5248 +		32
Add lines 31 and 32.	=		33

If, at the end of the year, you **were not a resident of Nova Scotia**, enter the amount from line 33 on line 53 and continue on line 54

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

If you had a spouse or common-law partner on December 31, 2014, you have to agree on who will claim the tax reduction.  
**Only one of you** can make this claim for your family.

<b>Adjusted family income for the calculation of the Nova Scotia low-income tax reduction</b>	<b>Column 1 You</b>	<b>Column 2 Your spouse or common-law partner</b>
Enter the net income amount from line 236 of the return.	_____ 34	_____ 34
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)	+ _____ 35	+ _____ 35
Add lines 34 and 35.	= _____ 36	= _____ 36
Total of the UCCB income (line 117 of the return) and the RDSP income (included on line 125 of the return)	- _____ 37	- _____ 37
Line 36 minus line 37 (if negative, enter "0")	= _____ 38	= _____ 38
Add the amounts from line 38 in column 1 and column 2, if applicable. Enter the result on line 46 below.	<b>Adjusted family income</b>	_____ 39

Enter the amount from line 33 above. \_\_\_\_\_ | \_\_\_\_\_ 40

Basic reduction	claim \$300	6195		41
Reduction for spouse or common-law partner	claim \$300	6197	+	42
Reduction for an eligible dependant claimed at line 5816	claim \$300	6199	+	43
Add lines 41, 42 and 43.	(maximum \$600)		=	44
Reduction for dependent children born in 1996 or later				
Number of dependent children (do not include a child claimed on line 43)		6099	× \$165 =	45
Add lines 44 and 45.			=	46

**Adjusted family income**

Enter the amount from line 39 above.		47		
Base amount	- 15,000.00	48		
Line 47 minus line 48 (if negative, enter "0")	=	49		
Applicable rate	× 5%	50		
Multiply line 49 by line 50.	=	▶ -	51	
Line 46 minus line 51 (if negative, enter "0")	<b>Nova Scotia low-income tax reduction</b>	=	▶ -	52
Line 40 minus line 52 (if negative, enter "0")		=	=	53

Continue on the next page. ➔

# Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed

T2203 – 2014

## Section NS428MJ, Nova Scotia tax (continued)

Enter the amount from line 53 on the previous page. 54

### Political contribution tax credit

Nova Scotia political contributions made in 2014 **6210** × 75% = (max. \$750) 55  
 Line 54 minus line 55 (if negative, enter "0") 56

### Labour-sponsored venture capital tax credit

Cost of shares from Form NSLSV × 20% = (max. \$2,000) **6238** 57  
 Line 56 minus line 57 (if negative, enter "0") 58

### Equity tax credit

Enter the credit amount calculated on Form T1285. 59  
 Line 58 minus line 59 (if negative, enter "0") 60

### Age tax credit

(residents of Nova Scotia only)

Nova Scotia age tax credit (If born in 1949 or earlier and your taxable income is less than \$24,000) **claim \$1,000** 61

Line 60 minus line 61 (if negative, enter "0") 62  
 Enter the result on line 3 in Part 5 of this form. **Nova Scotia tax**

### 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 63  
 Enter this amount on **line 479** of your return. **claim \$500 6228**

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.			=

See the privacy notice on your return.

## 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 shown 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 filing a return, use the amounts that he or she entered on Form NS428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter 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 your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$30,828 or less, enter \$4,141.

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

		<b>1</b>
+		<b>2</b>
+		<b>3</b>
+		<b>4</b>
=		<b>5</b>

**Pension income amount:**

Enter the amount from line 5836 of his or her Form NS428.

**(maximum \$1,173)**

**Disability amount:**

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

**Tuition and education amounts:** Enter the provincial amount transferred to you as shown on his or her Form 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.

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

Enter the amount from line 260 of his or her return if it is \$29,590 or less. If the taxable income is more than \$29,590, enter instead the result of the following calculation: amount from line 40 of his or her Form NS428 divided by 8.79%.

		<b>6</b>
--	--	----------

Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NS428 plus line 13 of his or her NS(S11).

-		<b>7</b>
---	--	----------

His or her adjusted taxable income:

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

=		<b>8</b>
---	--	----------

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**

-		<b>8</b>
=		<b>9</b>

See the privacy notice on your return.

## 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.

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 on behalf of each student as if he or she were a resident of Nova Scotia.

**Do not attach the Schedules NS(S11) or NS(S11)MJ to your return.**

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment			<b>1</b>
---	--	--	----------

Eligible tuition fees paid for 2014			<b>2</b>
<b>Education amount for 2014:</b> Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month ( <b>maximum 12 months</b> )			
Enter the number of months from column <b>B</b> (do not include any month that is included in column C).		$\times \$60 =$	<b>3</b>
Enter the number of months from column <b>C</b> .		$\times \$200 =$	<b>4</b>
Add lines 2, 3, and 4.	<b>Total 2014 tuition and education amounts</b>	$=$	<b>5</b>
Add lines 1 and 5.	<b>Total available tuition and education amounts</b>	$=$	<b>6</b>

As the student, enter the amount of your taxable income from line 260 of your return if it is \$29,590 or less. If your taxable income is more than \$29,590, enter instead the result of the following calculation: amount from line 9 of section NS428MJ in Part 4 of your Form T2203 divided by 8.79%.			<b>7</b>
Total of lines 5804 to 5849 in the Nova Scotia column in Part 3 of Form T2203	-		<b>8</b>
Line 7 minus line 8 (if negative, enter "0")	=		<b>9</b>
Unused Nova Scotia tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is <b>less</b> .	-		<b>10</b>
Line 9 minus line 10	=		<b>11</b>
2014 tuition and education amounts claimed for 2014 Enter the amount from line 5 or line 11, whichever is <b>less</b> .	+		<b>12</b>
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.	<b>Nova Scotia tuition and education amounts claimed by the student for 2014</b>	$=$	<b>13</b>

**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. <span style="float: right;">(maximum \$5,000)</span>			<b>14</b>
Enter the amount from line 12.	-		<b>15</b>
Line 14 minus line 15 (if negative, enter "0")	=		<b>16</b>
Enter on this line, and on line 5860 in the NS column in Part 3 of your Form T2203 <b>or</b> on line 4 of your Schedule NS(S2)MJ, the amount transferred (cannot be more than the amount on line 16).	<b>Nova Scotia tuition and education amounts transferred</b>		<b>17</b>

See the privacy notice on your return.



# Nova Scotia worksheet (MJ)

Use these charts to do the calculations you may need to complete the Nova Scotia column in Part 3 and section NS428MJ, *Nova Scotia tax*, in Part 4 of Form T2203.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Line 5808 – Age amount

Maximum amount			4,141 00	1
Your net income from line 236 of your return				
Base amount	–	30,828 00		2
Line 2 minus line 3 (if negative, enter "0")	=			3
Applicable rate	x	15%		4
Multiply line 4 by line 5.	=			5
Line 1 minus line 6 (if negative, enter "0")			–	6
			=	7

Enter this amount on line 5808 in the Nova Scotia column.

## Line 5812 – Spouse or common-law partner amount

Base amount			9,329 00	1
Spouse's or common-law partner's net income (from page 1 of your return)				
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,481)		2
			=	3

Enter this amount on line 5812 in the Nova Scotia column.

## Line 5816 – Amount for an eligible dependant

Base amount			9,329 00	1
Dependant's net income (line 236 of his or her return)				
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,481)		2
			=	3

Enter this amount on line 5816 in the Nova Scotia column.

## Line 5820 – Amount for infirm dependants age 18 or older

**Complete this calculation for each dependant.**

Base amount			8,481 00	1
Dependant's net income (line 236 of his or her return)				
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,798)		2
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed.				3
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")				4
			=	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			18,575 00	1
Dependant's net income (line 236 of his or her return)				
Line 1 minus line 2 (if negative, enter "0")		(maximum \$4,898)		2
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed.				3
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")				4
			=	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 (for self)**Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2014) 7,341|00 1**Supplement** calculation if you were **under 18 years of age** on December 31, 2014

Maximum supplement		<u>3,449 00</u>	2
Total child care and attendant care expenses for you, claimed by you or by another person			
Base amount	<u>- 2,346 00</u>		3 4
Line 3 minus line 4 (if negative, enter "0")	<u>=</u>		
Line 2 minus line 5 (if negative, enter "0")		<u>=</u>	5
Add lines 1 and 6.		<u>=</u>	6 7

Enter, on line 5844 in the Nova Scotia column, the amount from line 7 (maximum \$10,790), **unless** you are completing this chart to calculate the amount at line 5848.**Line 5848 – Disability amount transferred from a dependant****Complete this calculation for each dependant.****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	<u>+</u>		2
Add lines 1 and 2.	<u>=</u>		3
Dependant's taxable income (from line 260 of his or her return)	<u>-</u>		4
Line 3 minus line 4 (if negative, enter "0")	<u>=</u>		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is <b>less</b> .		<u>=</u>	6

Enter, on line 5848 in the Nova Scotia column, the total amount claimed for **all** disabled dependants.**Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 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 <b>less</b> .	<u>-</u>		2
Line 1 minus line 2 (if negative, enter "0")	<u>=</u>		3

Enter this amount on the ME line in the Nova Scotia column.

**Line 5872 – Allowable amount of medical expenses for other dependants****Complete this calculation for each dependant.**

Medical expenses for other dependant			1
Enter \$1,637 or 3% of the dependant's net income (line 236 of his or her return), whichever is <b>less</b> .	<u>-</u>		2
Line 1 minus line 2 (if negative, enter "0")	<u>=</u>		3

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

**Line 13 – Nova Scotia dividend tax credit**

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

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

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

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

Line 120 of your return			1		
Line 180 of your return	-		2	× 5.87% =	
Line 1 minus line 2	=		3	× 8.85% =	+
Add lines 4 and 5.					=

Enter the amount on line 13 of Section NS428MJ.

# Part 4 – Provincial tax (multiple jurisdictions)

## Section NB428MJ, New Brunswick tax

Protected B when completed  
T2203 – 2014

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**

Complete the appropriate column depending on the amount on line 1.

	Line 1 is \$39,305 or less	Line 1 is more than \$39,305, but not more than \$78,609	Line 1 is more than \$78,609, but not more than \$127,802	Line 1 is more than \$127,802	
Enter the amount from line 1.	_____   _____	_____   _____	_____   _____	_____   _____	<b>2</b>
	– 0.00	– 39,305.00	– 78,609.00	– 127,802.00	<b>3</b>
Line 2 minus line 3 (cannot be negative)	= _____   _____	= _____   _____	= _____   _____	= _____   _____	<b>4</b>
	x 9.68%	x 14.82%	x 16.52%	x 17.84%	<b>5</b>
Multiply line 4 by line 5.	= _____   _____	= _____   _____	= _____   _____	= _____   _____	<b>6</b>
	+ 0.00	+ 3,805.00	+ 9,630.00	+ 17,756.00	<b>7</b>
<b>New Brunswick tax on taxable income</b>	= _____   _____	= _____   _____	= _____   _____	= _____   _____	<b>8</b>

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.	_____   _____	<b>12</b>
<b>Residents of New Brunswick only:</b>		
NB dividend tax credit	_____   _____	
Credit calculated for line 13 on the <i>NB Worksheet (MJ)</i>	+ _____   _____	<b>13</b>
<b>Residents of New Brunswick only:</b>		
NB overseas employment tax credit	_____   _____	
Amount from line 426 of your federal Schedule 1 _____ x 57% =	+ _____   _____	<b>14</b>
NB minimum tax carryover	_____   _____	
Amount from line 427 of your federal Schedule 1 _____ x 57% =	+ _____   _____	<b>15</b>
Add lines 12 through 15.	= _____   _____	<b>16</b>
Line 11 minus line 16 (if negative, enter "0")	= _____   _____	<b>17</b>
New Brunswick additional tax for minimum tax purposes:		
Form T691: line 108 minus line 111 _____ x 57% =	+ _____   _____	<b>18</b>
Add lines 17 and 18.	= _____   _____	<b>19</b>
Percentage of income allocated to New Brunswick from column 5 of the chart in Part 1 of this form	x _____ %	<b>20</b>
Multiply line 19 by the percentage on line 20.	= _____   _____	<b>21</b>

If you were **not a resident of New Brunswick**, enter the amount from line 21 on line 52 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 _____ x 9.68% =	_____   _____	<b>22</b>
NB dividend tax credit from line 13 in this section	+ _____   _____	<b>23</b>
NB overseas employment tax credit from line 14 in this section	+ _____   _____	<b>24</b>
Add lines 22, 23, and 24.	= _____   _____	<b>25</b>
Percentage of income not allocated to NB:		
100% <b>minus</b> percentage on line 20	x _____ %	<b>26</b>
Multiply line 25 by the percentage calculated on line 26.	= _____   _____	<b>27</b>
Lines 21 minus line 27 (if negative, enter "0")	= _____   _____	<b>28</b>
<b>Adjusted New Brunswick income tax</b>		
<b>Residents of New Brunswick only:</b>		
Enter the provincial foreign tax credit calculated on Form T2036.	– _____   _____	<b>29</b>
Line 28 minus line 29 (if negative, enter "0")	= _____   _____	<b>30</b>

Continue on the next page. ➔

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

Enter the amount from line 30 on the previous page. \_\_\_\_\_ 31

**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 both 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's or common-law partner's Form NB428, or from the NB428MJ (if none, enter "0"). 6156 – •32  
Line 31 minus line 32 (if negative, enter "0") = \_\_\_\_\_ 33

If you are claiming an amount on line 32, other than "0", enter the amount from line 33 on line 51 and continue.

If your net income (line 236 of your return) is less than \$36,275, or if you have an eligible dependant, spouse, or common-law partner and your adjusted family income is less than \$56,742, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 50 and continue on line 51.

<b>Adjusted family income for the calculation of the New Brunswick low-income tax reduction</b>	<b>Column 1 You</b>	<b>Column 2 Your spouse or common-law partner</b>
Enter the net income amount from line 236 of the return.	34	34
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included in line 232)	+	+
Add lines 34 and 35.	= 35	= 35
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	36	36
Line 36 minus line 37 (if negative, enter "0")	– 37	– 37
Add the amounts from line 38 in column 1 and column 2, if applicable.	= 38	= 38
Enter the result on line 45.	<b>Adjusted family income</b>	<b>39</b>

Enter the amount from line 33 above. \_\_\_\_\_ 40

Basic reduction	claim \$614 6157	41
Reduction for your spouse or common-law partner	claim \$614 6158 +	42
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$614 6159 +	43
Add lines 41, 42, and 43.	(maximum \$1,228) =	44

**Adjusted family income**

Enter the amount from line 39.	45
Base amount	– 15,808.00 46
Line 45 minus line 46 (if negative, enter "0")	= 47
Applicable rate	x 3% 48
Multiply line 47 by line 48.	= ▶ – 49
Line 44 minus line 49 (if negative, enter "0")	= ▶ – 50
<b>New Brunswick low-income tax reduction</b>	<b>= 51</b>

Continue on the next page. ➔

# Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed  
T2203 – 2014

## Section NB428MJ, New Brunswick tax (continued)

Enter the amount from line 51 on the previous page. 52

### New Brunswick political contribution tax credit

New Brunswick political contributions made in 2014	<b>6155</b>			<b>53</b>
Credit calculated for line 54 on the <i>NB Worksheet (MJ)</i>		(maximum \$500)	–	<b>54</b>
Line 52 minus line 54 (if negative, enter "0")			=	<b>55</b>

### Labour-sponsored venture capital fund tax credit

Enter the credit amount from NB-LSVC-1 certificates.	(maximum \$2,000)			<b>6167</b>	–		<b>56</b>
Line 55 minus line 56 (if negative, enter "0")					=		<b>57</b>

### Small business investor tax credit

Enter the credit amount from Form T1258.					–		<b>58</b>
Line 57 minus line 58 (if negative, enter "0")							<b>59</b>
Enter the result on line 4 in Part 5 of this form.	<b>New Brunswick tax</b>				=		<b>59</b>

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

Amount from line 50							<b>60</b>
Amount from line 40					–		<b>61</b>
Line 60 minus line 61 (if negative, enter "0")						<b>Unused amount</b>	<b>62</b>

See the privacy notice on your return.

## 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 shown 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 filing a return, use the amounts that he or she entered on Form NB428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter 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 your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,431 or less, enter \$4,625.

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

		<b>1</b>
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**Pension income amount:**

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

(maximum \$1,000)

	+	<b>2</b>
--	---	----------

**Disability amount:**

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

	+	<b>3</b>
--	---	----------

**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form 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.

	+	<b>4</b>
--	---	----------

Add lines 1 to 4.

	=	<b>5</b>
--	---	----------

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

Enter the amount from line 260 of his or her return if it is \$39,305 or less. If the taxable income is more than \$39,305, enter instead the result of the following calculation: amount from line 38 of his or her Form NB428 divided by 9.68%.

		<b>6</b>
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Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NB428 plus line 13 of his or her NB(S11).

-		<b>7</b>
---	--	----------

His or her adjusted taxable income:

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

	=	
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	-	<b>8</b>
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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**

	=	<b>9</b>

See the privacy notice on your return.





# New Brunswick worksheet (MJ)

Protected B when completed  
T2203 – 2014

Use these charts to do the calculations you may need to complete the New Brunswick column in Part 3 and section NB428MJ, *New Brunswick tax*, in Part 4 of Form T2203.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Line 5808 – Age amount

Maximum amount			4,625 00	1
Your net income from line 236 of your return				2
Base amount	–	34,431 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 5808 in the New Brunswick column.

## Line 5812 – Spouse or common-law partner amount

Base amount			8,848 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

(maximum \$8,043)

Enter this amount on line 5812 in the New Brunswick column.

## Line 5816 – Amount for an eligible dependant

Base amount			8,848 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

(maximum \$8,043)

Enter this amount on line 5816 in the New Brunswick column.

## Line 5820 – Amount for infirm dependants age 18 or older

**Complete this calculation for each dependant.**

Base amount			10,820 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			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

(maximum \$4,473)

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			19,750 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			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

(maximum \$4,473)

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 (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2014) 7,668|00 1

**Supplement** calculation if you were **under 18 years of age** on December 31, 2014

Maximum supplement		4,473 00	2	
Total child care and attendant care expenses for you, claimed by you or by another person				
Base amount	-	2,620 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, on line 5844 in the New Brunswick column, the amount from line 7 (maximum \$12,141), **unless** you are completing this chart to calculate the amount at line 5848.

### Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

**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 (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 <b>less</b> .		6

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

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter \$2,143 or 3% of line 236 of your return, whichever is <b>less</b> .	-	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 \$2,143 or 3% of the dependant's net income (line 236 of his or her return), whichever is <b>less</b> .	-	2
Line 1 minus line 2 (if negative, enter "0")	=	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

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

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

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

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

Line 120 of your return		1				
Line 180 of your return	-	2	×	5.3%	=	
Line 1 minus line 2	=	3	×	12%	=	+
Add lines 4 and 5.						=
						6

Enter the amount on line 13 of Section NB428MJ.

### Line 54 – New Brunswick political contribution tax credit

If your total political contributions (line 53 of Section NB428MJ) were **more than \$1,075**, enter \$500 on line 54 of Section NB428MJ.

Otherwise, complete the appropriate column depending on the amount on line 53.

	Line 53 is \$200 or less	Line 53 is more than \$200, but not more than \$550	Line 53 is more than \$550	
Enter your total contributions.	-	-	-	1
	0.00	200.00	550.00	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	75%	50%	33.33%	4
Multiply line 3 by line 4.	=	=	=	5
	0.00	150.00	325.00	6
Line 5 plus line 6.	+	+	+	7
	=	=	=	

Enter the amount on line 54 of Section NB428MJ.



# Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed

T2203 – 2014

## Section ON428MJ, Ontario tax (continued)

Enter the amount from line 31 on the previous page. 32

Complete lines 33 to 35 only if the amount at line 32 is **more than \$4,331**.  
Otherwise, enter "0" on line 35 and continue completing the form.

### Ontario surtax

(Line 32 <input type="text"/> minus \$4,331) × 20% (if negative, enter "0") =	<input type="text"/>	<input type="text"/>	<b>33</b>	
(Line 32 <input type="text"/> minus \$5,543) × 36% (if negative, enter "0") =	<input type="text"/>	<input type="text"/>	<b>34</b>	
Add lines 33 and 34.	<input type="text"/>	<input type="text"/>	<b>35</b>	
Add lines 32 and 35.	<input type="text"/>	<input type="text"/>	<b>36</b>	

### Residents of Ontario only:

Ontario dividend tax credit

If you were a resident of Ontario, enter your Ontario dividend tax credit from line 37 on the *Ontario Worksheet (MJ)*.

Line 36 minus line 37 (if negative, enter "0") 38

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 20, enter "0" on line 45 below and continue on line 46.

### Ontario tax reduction (for residents of Ontario only)

Basic reduction	<input type="text"/>	<input type="text"/>	<b>39</b>	
If you had a spouse or common-law partner on December 31, 2014, <b>only</b> the individual with the <b>higher net income</b> can claim the amounts on lines 40 and 41.				
Reduction for dependent children born in 1996 or later	Number of dependent children <input type="text"/>	× \$413 =	<input type="text"/>	<b>40</b>
Reduction for dependants with a mental or physical infirmity	Number of dependants <input type="text"/>	× \$413 =	<input type="text"/>	<b>41</b>
Add lines 39, 40, and 41.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>42</b>
Enter the amount from line 42.	<input type="text"/>	× 2 =	<input type="text"/>	<b>43</b>
Enter the amount from line 38.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>44</b>
Line 43 minus line 44 (if negative, enter "0")	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>45</b>
<b>Ontario tax reduction claimed</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>46</b>

If you are **not a resident of Ontario** at the end of the year, enter the amount from line 46 on line 52.

### Residents of Ontario only:

Enter your Ontario foreign tax credit from Form T2036. 47

Line 46 minus line 47 (if negative, enter "0") 48

### Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations  × 25% = 49

Line 48 minus line 49 (if negative, enter "0") 50

### Ontario health premium

If your taxable income (from line 1) is not more than \$20,000, enter "0".  
Otherwise, enter the amount calculated for line 51 on the *Ontario Worksheet (MJ)*. **Ontario health premium** 51

Add lines 50 and 51. **Ontario tax** 52

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

See the privacy notice on your return.

## 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 shown below.

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

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form ON428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter 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 your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$35,146 or less, enter \$4,721.

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

		<b>1</b>
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**Pension income amount:**

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

(maximum \$1,337)

+		<b>2</b>
---	--	----------

**Disability amount:**

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

+		<b>3</b>
---	--	----------

**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form 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.

+		<b>4</b>
---	--	----------

Add lines 1 to 4.

=		<b>5</b>
---	--	----------

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

Enter the amount from line 260 of his or her return if it is \$40,120 or less. If the taxable income is more than \$40,120, enter instead the result of the following calculation: amount from line 39 of his or her Form ON428 divided by 5.05%.

		<b>6</b>
--	--	----------

Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5833, of his or her Form ON428 plus line 13 of his or her Schedule ON(S11).

-		<b>7</b>
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His or her adjusted taxable income:

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

=		<b>8</b>
---	--	----------

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**

-		<b>8</b>
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=		<b>9</b>
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See the privacy notice on your return.

## 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.

If you were a **student** who was **not a resident of Ontario** but you have income allocated to Ontario 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 on behalf of each student as if he or she were a resident of Ontario.

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

Enter your unused **provincial or territorial** tuition and education amounts from your 2013 notice of assessment or notice of reassessment. If you resided in Quebec at the end of 2013, enter your unused **federal** tuition, education, and textbook amounts.

Eligible tuition fees paid for 2014

**Education amount for 2014:** Use columns B and C of forms 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).

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

Add lines 2, 3, and 4.

Add lines 1 and 5.

**Total 2014 tuition and education amounts**

**Total available tuition and education amounts**

As the student, enter the amount of your taxable income from line 260 of your return if it is \$40,120 or less. If your taxable income is more than \$40,120, enter instead the result of the following calculation: amount from line 9 of section ON428MJ in Part 4 of your Form T2203 divided by 5.05%.

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 2014:

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

Line 9 minus line 10

2014 tuition and education amounts claimed for 2014

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 2014**

**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.

(maximum \$6,686)

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, the amount transferred (cannot be more than the amount on line 16).

**Ontario tuition and education amounts transferred**

See the privacy notice on your return.

1

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## Ontario Worksheet (MJ)

Use these charts to do the calculations you may need to complete the Ontario column in Part 3 of Form T2203 and section ON428MJ, *Ontario tax*, in Part 4 of Form T2203.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

### Line 5808 – Age amount

Maximum amount			4,721 00	1
Your net income from line 236 of your return				2
Base amount	-	35,146 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0").	=			7

Enter this amount on line 5808 in the Ontario column.

### Line 5812 – Spouse or common-law partner amount

Base amount			9,032 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")		(maximum \$8,211)		3

Enter this amount on line 5812 in the Ontario column.

### Line 5816 – Amount for an eligible dependant

Base amount			9,032 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,211)		3

Enter this amount on line 5816 in the Ontario column.

### Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			11,036 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$4,558)		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			20,150 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$4,557)		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 (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2014) 7,812|00 1

**Supplement** calculation if you were **under 18 years of age** on December 31, 2014

Maximum supplement 4,557|00 2

Total of child care and attendant care expenses for you, claimed by you or by another person

Base amount 2,669|00 3

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

Line 2 minus line 5 (if negative, enter "0")

Add lines 1 and 6.

Enter, on line 5844 in the Ontario column, the amount from line 7 (maximum \$12,369), **unless** you are completing this chart to calculate the claim at 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.

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428

Add lines 1 and 2.

Dependant's taxable income (line 260 of his or her return)

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

Allowable amount for this dependant: Enter the amount on line 1 or line 5, whichever is **less**.

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

## Line ME – Allowable amount of medical expenses for self, spouse or common-law partner and your dependent children born in 1997 or later

Allowable Ontario medical expenses\*

Also enter this amount on line 5788, in the Ontario column.

Enter \$2,188 or 3% of line 236 of your return, whichever is **less**.

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

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\*

Enter \$2,188 or 3% of the dependant's net income (line 236 of his or her return), whichever is **less**.

Line 1 minus line 2 (if negative, enter "0") (maximum \$11,797)

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

\* The 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 \$13,372 (\$26,743 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 \$6,686; and
- the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,674.

The federal and provincial medical expenses you claim have to cover the **same 12-month period** ending in 2014, and be expenses no one has claimed on a 2013 return. They have to be more than either **3%** of your net income (line 236 of your return) or **\$2,188**, whichever is **less**.

## Ontario worksheet (MJ) (continued)

## Line 37 – Ontario dividend tax credit

Calculate the amount to enter on line 37 of Section ON428MJ by completing **one** of the following **two** calculations:

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

Line 120 of your return	_____	_____	×	10%	=	_____	_____
-------------------------	-------	-------	---	-----	---	-------	-------

Enter the amount on line 37 of Section ON428MJ.

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

Line 120 of your return	_____	_____	1				
Line 180 of your return	_____	_____	2	×	4.5%	=	_____
Line 1 minus line 2	_____	_____	3	×	10%	=	_____
Add lines 4 and 5.				+			_____
				=			_____

Enter the amount on line 37 of Section ON428MJ.

## Line 51 – Ontario health premium

Enter your **taxable income** from line 260 of your return. \_\_\_\_\_ 1

Go to the line that corresponds to your taxable income.

- If there is an Ontario health premium amount on that line, enter that amount on line 51 of Section ON428MJ.
- Otherwise, 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 <b>\$20,000</b>	\$0
more than <b>\$20,000</b> , but not more than <b>\$25,000</b>	_____ - \$20,000 = _____ × 6% = _____
more than <b>\$25,000</b> , but not more than <b>\$36,000</b>	\$300
more than <b>\$36,000</b> , but not more than <b>\$38,500</b>	_____ - \$36,000 = _____ × 6% = _____ + \$300 = _____
more than <b>\$38,500</b> , but not more than <b>\$48,000</b>	\$450
more than <b>\$48,000</b> , but not more than <b>\$48,600</b>	_____ - \$48,000 = _____ × 25% = _____ + \$450 = _____
more than <b>\$48,600</b> , but not more than <b>\$72,000</b>	\$600
more than <b>\$72,000</b> , but not more than <b>\$72,600</b>	_____ - \$72,000 = _____ × 25% = _____ + \$600 = _____
more than <b>\$72,600</b> , but not more than <b>\$200,000</b>	\$750
more than <b>\$200,000</b> , but not more than <b>\$200,600</b>	_____ - \$200,000 = _____ × 25% = _____ + \$750 = _____
more than <b>\$200,600</b>	\$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
--	--	---

Complete the appropriate column depending on the amount on line 1.

Enter the amount from line 1

	Line 1 is \$31,000 or less	Line 1 is more than \$31,000 but not more than \$67,000	Line 1 is more than \$67,000	
				2
–	0,00	31,000,00	67,000,00	3
=				4
x	10.8%	12.75%	17.4%	5
=				6
+	0,00	3,348,00	7,938,00	7
=				8

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

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.

**Residents of Manitoba only:** Manitoba dividend tax credit

Credit calculated for line 13 on the *Manitoba Worksheet (MJ)*

		12
--	--	----

**Residents of Manitoba only:** Manitoba overseas employment tax credit

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

+		13
---	--	----

Manitoba minimum tax carryover:

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

+		14
---	--	----

Add lines 12 through 15.

+		15
---	--	----

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

–		16
---	--	----

Manitoba additional tax for minimum tax purposes

Form T691: Line 108 minus line 111  x 50% =

=		17
---	--	----

Add lines 17 and 18.

+		18
---	--	----

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

=		19
---	--	----

Multiply line 19 by the percentage on line 20.

x	%	20
---	---	----

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 fitness amount from line 5839,  
Manitoba children's arts amount from line 5841,  
Manitoba adoption expenses from line 5833, and  
Manitoba pension income amount from line 5836  
in the Manitoba column in Part 3 of this form  x 10.8% =

		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

x	%	26
---	---	----

Multiply line 25 by the percentage calculated on line 26.

=		27
---	--	----

Lines 21 minus line 27 (if negative, enter "0")

**Adjusted Manitoba income tax**

–		28
---	--	----

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. 29

### Manitoba political contribution tax credit

Total Manitoba political contributions made in 2014	<b>6140</b>		30	
Credit calculated for line 31 on the <i>Manitoba Worksheet (MJ)</i>	(maximum \$650)		-	31
Line 29 minus line 31 (if negative, enter "0")			=	32

### Labour-sponsored funds tax credit

Enter your labour-sponsored funds tax credit from Slip T2C (MAN.).	<b>6080</b>			•33
Line 32 minus line 33 (if negative, enter "0")			=	34
<b>Residents of Manitoba only:</b> Enter the provincial foreign tax credit from Form T2036.			-	35
Line 34 minus line 35 (if negative, enter "0")			=	36
Enter your Manitoba community enterprise development tax credit from line 9 of Form T1256.	(maximum \$9,000) <b>6085</b>		-	•37
Line 36 minus line 37 (if negative, enter "0")			=	38
Enter your Manitoba small business venture capital tax credit for individuals from line 7 of Form T1256-1. For shares purchased <b>before June 12, 2014</b> , the maximum credit is \$45,000 and for shares purchased <b>after June 11, 2014</b> , the maximum credit is \$67,500.	<b>6092</b>		-	•39
Line 38 minus line 39 (if negative, enter "0")			=	40
Enter the Manitoba employee share purchase tax credit from line 12 of Form T1256-2.	<b>6096</b>		-	•41
Line 40 minus line 41 (if negative, enter "0")			=	42
Enter the Manitoba mineral exploration tax credit from Form T1241.	<b>6083</b>		-	•43
Line 42 minus line 43 (if negative, enter "0")			=	44
<b>Residents of Manitoba only:</b> Enter the Manitoba tuition fee income tax rebate from Form T1005.	<b>6086</b>		-	•45
Line 44 minus line 45 (if negative, enter "0")			=	46
Enter the result on line 6 in Part 5 of this form.	<b>Manitoba tax</b>		=	46

See the privacy notice on your return.

# 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 Manitoba 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 Manitoba column in Part 3.

## Line 4 – Age amount for self

Claim \$2,065 if you were 65 years of age 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 Manitoba column in Part 3; and
- each disability amount claimed on line 5848 in the Manitoba column in Part 3 of your Form T2203 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 amount on line 7 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 1996 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 18 years of age or older for whom an amount was claimed on line 5820 in the Manitoba column in Part 3 of your Form T2203 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 for the same dependant, you must agree on who will claim the amount on line 8 for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

## Line 9 – Amount for dependant children born in 1996 or later

Enter beside box 6076 the number of dependant children you have. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3 or the amount for disabled dependants on line 8.

Claim \$2,752 for **each** child who was 18 years of age or younger on December 31, 2014, and 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 2014;
- 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 for infirm dependants age 18 or older (line 5820) on their Form MB428 or in the Manitoba column in Part 3; and
- no one (such as a foster parent) has received a special allowance under the *Children's Special Allowances Act* 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 the amount on line 9. If you cannot agree, only the individual with the higher net income can claim the amount.

Please give details of your dependant children born in 1996 or later in the chart on Schedule MB428–A MJ, *Manitoba Family Tax Benefit* in Part 4.

# Manitoba Family Tax Benefit

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 <b>6072</b> × \$2,752 =	+		7
Amount for disabled dependants born in 1996 or earlier	Number of disabled dependants <b>6074</b> × \$2,752 =	+		8
Amount for dependent children born in 1996 or later <b>(complete the chart below)</b>	Number of dependent children <b>6076</b> × \$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").				
Enter this amount on line 6147 in the Manitoba column in Part 3 of Form T2203.	<b>Family tax benefit</b>	=		12

**Details of dependent children born in 1996 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	

See the privacy notice on your return.

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

Protected B when completed  
**Schedule MB(S2)MJ**  
T2203 – 2014

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 shown 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 filing a return, use the amounts that he or she entered on Form MB428.

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

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$27,749 or less, enter \$3,728.

Otherwise, enter the amount from line 5808 of his or her Form MB428.

		<b>1</b>
--	--	----------

**Pension income amount:**

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

(maximum \$1,000)

	+	<b>2</b>
--	---	----------

**Disability amount:**

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

	+	<b>3</b>
--	---	----------

**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form 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.

	+	<b>4</b>
--	---	----------

Add lines 1 to 4.

	=	<b>5</b>
--	---	----------

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

Enter the amount from line 260 of his or her return if it is \$31,000 or less. If the taxable income is more than \$31,000, enter instead the result of the following calculation: amount from line 42 of his or her Form MB428 divided by 10.8%.

		<b>6</b>
--	--	----------

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5833, 5839, and 5841 of his or her Form MB428, plus line 13 of his or her Schedule MB(S11).

-		<b>7</b>
---	--	----------

His or her adjusted taxable income:

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

=		<b>8</b>
---	--	----------

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.

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

	-	<b>8</b>
	=	<b>9</b>

See the privacy notice on your return.

# 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.

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. Complete lines 1 to 16 on behalf of each student as if he or she were a resident of Manitoba.

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

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment				<b>1</b>
Eligible tuition fees paid for 2014				<b>2</b>
Education amount for 2014: Use columns B and C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month ( <b>maximum 12 months</b> ).				
Enter the number of months from column <b>B</b> (do not include any month that is also included in column C). $\times \$120 =$	+			<b>3</b>
Enter the number of months from column <b>C</b> . $\times \$400 =$	+			<b>4</b>
Add lines 2, 3, and 4. <b>Total 2014 tuition and education amounts</b>	=			<b>5</b>
Add lines 1 and 5. <b>Total available tuition and education amounts</b>	=			<b>6</b>
As the student, enter the amount of your taxable income from line 260 of your return if it is \$31,000 or less. If your taxable income is more than \$31,000, enter instead the result of the following calculation: amount from line 9 of section MB428MJ in Part 4 of your Form T2203 divided by 10.8%.				<b>7</b>
Total of lines 5804 to 5848 in the Manitoba column in Part 3 of Form T2203	-			<b>8</b>
Line 7 minus line 8 (if negative, enter "0")	=			<b>9</b>
Unused Manitoba tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is <b>less</b> .	-			<b>10</b>
Line 9 minus line 10	=			<b>11</b>
2014 tuition and education amounts claimed for 2014 Enter the amount from line 5 or line 11, whichever is <b>less</b> .	+			<b>12</b>
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Manitoba column in Part 3 of Form T2203. <b>Manitoba tuition and education amounts claimed by the student for 2014</b>	=			<b>13</b>

**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. <b>(maximum \$5,000)</b>				<b>14</b>
Amount from line 12	-			<b>15</b>
Line 14 minus line 15 (if negative, enter "0")	=			<b>16</b>
Enter the amount from line 19 of the student's Schedule (S11) for his or her province or territory of residence (read notes below).				<b>17</b>
Enter on this line, and on line 5860 in the Manitoba column in Part 3 of your Form T2203, or on line 4 of your Schedule MB(S2)MJ, the amount transferred (cannot be more than line 16 or line 17, whichever is <b>less</b> ). <b>Manitoba tuition and education amounts transferred</b>				<b>18</b>

**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)

Protected B when completed  
T2203 – 2014

Use these charts to do some of the calculations you may need to complete the Manitoba column in Part 3 and Section MB428MJ, *Manitoba tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

## 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	x	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 Manitoba column.

## Line 5812 – Spouse or common-law partner amount

Base amount			9,134 00	1
Spouse's or common-law partner's net income (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.

## Line 5816 – Amount for an eligible dependant

Base amount			9,134 00	1
Dependant's net income (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.

## 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 (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			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 (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			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 (for self)

Base amount (enter this amount on line 7 if you were <b>18 years of age or older</b> on December 31, 2014)	6,180	00	1
<b>Supplement</b> calculation if you were <b>under 18 years of age</b> on December 31, 2014			
Maximum supplement	3,605	00	2
Total of child care and attendant care expenses for you, claimed by you or by another person			
Base amount	2,112	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 Manitoba column (maximum \$9,785), **unless** you are completing this chart to calculate the amount at line 5848.

### Line 5848 – Disability amount transferred from a dependant

**Complete this calculation for each dependant.**

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 1 to 14 of his or her Form MB428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (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 <b>less</b> .		=	6

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

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 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 <b>less</b> .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the Manitoba column.

### Line 5872 – Allowable amount of medical expenses for other dependants

**Complete this calculation for each dependant.**

Medical expenses for other dependant			1
Enter \$1,728 or 3% of the dependant's net income (line 236 of his or her return), whichever is <b>less</b> .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

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

## Manitoba Worksheet (MJ) (continued)

### Line 13 – Manitoba dividend tax credit

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

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

Line 120 of your return		x	8%	=		
-------------------------	--	---	----	---	--	--

Enter this amount on line 13 in Section MB428MJ.

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

Line 120 of your return		1				
Line 180 of your return	-	2	x	0.83%	=	
Line 1 minus line 2	=	3	x	8%	=	+
Add lines 4 and 5.						6

Enter this amount on line 13 in Section MB428MJ.

### Line 31 – Manitoba political contribution tax credit

If your total political contributions (line 30 in Section MB428MJ) were **more than \$1,275**, enter \$650 on line 31 in Section MB428MJ.

Otherwise, complete the appropriate column depending on the amount on line 30.

	Line 30 is \$400 or less	Line 30 is more than \$400 but not more than \$750	Line 30 is more than \$750	
Enter your total contributions.	0.00	400.00	750.00	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
Multiply line 3 by line 4.	x 75%	x 50%	x 33.33%	3
Add lines 5 and 6.	+	+	+	4
	=	=	=	5
	+	+	+	6
	=	=	=	7

Enter this amount on line 31 in Section MB428MJ.

## Part 4 – Provincial tax (multiple jurisdictions)

### 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.

Complete the appropriate column depending on the amount on line 1.

Enter the amount from line 1.

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5.

Add lines 6 and 7.

**Saskatchewan tax on taxable income**

	Line 1 is \$43,292 or less	Line 1 is more than \$43,292 but not more than \$123,692	Line 1 is more than \$123,692
2			
3	0.00	43,292.00	123,692.00
4	=	=	=
5	x 11%	x 13%	x 15%
6	=	=	=
7	+ 0.00	+ 4,762.00	+ 15,214.00
8	=	=	=

Enter your Saskatchewan tax on taxable income from line 8.

**Residents of Saskatchewan only:**

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

Line 9 minus line 10

Enter your Saskatchewan tax on split income from Form T1206.

Add lines 11 and 12.

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

**Residents of Saskatchewan only:** Saskatchewan dividend tax credit

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

**Residents of Saskatchewan only:** Saskatchewan overseas employment tax credit

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

Saskatchewan minimum tax carryover:

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

Add lines 14 through 17.

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

Saskatchewan additional tax for minimum tax purposes

Form T691: Line 108 minus line 111  x 50% =

Add lines 19 and 20.

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

Multiply line 21 by the percentage on line 22.

9	
10	6355
11	=
12	+
13	=
14	
15	+
16	+
17	+
18	▶ -
19	=
20	+
21	=
22	x %
23	=

If you were **not a resident of Saskatchewan**, enter the amount from line 23 on line 32 below, and continue on line 33.

#### Adjustments for residents of Saskatchewan

Saskatchewan pension income amount from line 5836 in the

Saskatchewan column in Part 3 of this form  x 11% =

Saskatchewan dividend tax credit from line 15 in this section

Saskatchewan overseas employment tax credit from line 16 in this section

Add lines 24, 25, and 26.

Percentage of income not allocated to Saskatchewan:

100% **minus** percentage on line 22

Multiply line 27 by the percentage calculated on line 28.

Lines 23 minus line 29 (if negative, enter "0")

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

Line 30 minus line 31 (if negative, enter "0")

24	
25	+
26	+
27	=
28	x %
29	▶ -
30	=
31	-
32	=

**Adjusted Saskatchewan income tax**

Continue on the next page. ➔

## Part 4 – Provincial tax (multiple jurisdictions)

### Section SK428MJ, Saskatchewan tax (continued)

Enter the amount from line 32 on the previous page.

#### Saskatchewan political contribution tax credit

Enter Saskatchewan political contributions made in 2014.

6368

34

Credit calculated for line 35 on the *Saskatchewan Worksheet (MJ)*

(maximum \$650)

35

Line 33 minus line 35 (if negative, enter "0")

36

#### 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)

37

For investments in venture capital corporations that are registered federally:

Enter your tax credit from Slip T2C (Sask.).

(maximum \$1,000)

+

38

Add lines 37 and 38.

(maximum \$1,000)

6374

39

Line 36 minus line 39 (if negative, enter "0")

40

#### 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

41

Unused one-time trade entry credit from your 2013 notice of assessment or notice of reassessment

42

Enter your annual maintenance credit from Part 4 of Form T1284.

6357

+

43

Add lines 42 and 43.

=

44

Enter the amount from line 41 or line 44, whichever applies.

45

Line 40 minus line 45 (if negative, enter "0")

46

#### Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC

6360

47

Unused Saskatchewan mineral exploration tax credit from your 2013 notice of assessment or notice of reassessment

+

48

Add lines 47 and 48.

=

49

Line 46 minus line 49 (if negative, enter "0")

50

#### Saskatchewan graduate tuition tax credit (for residents of Saskatchewan only)

Enter the amount from line 10 of Form RC360, *Saskatchewan Graduate Retention Program*.

6364

51

Line 50 minus line 51 (if negative, enter "0")

52

#### Saskatchewan qualifying environmental trust tax credit

Enter your Saskatchewan qualifying environmental trust tax credit.

53

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

Enter the result on line 7 in Part 5 of this form.

Saskatchewan tax

54

#### Request for carryback of unused mineral exploration tax credit

Amount from line 49

55

Amount from line 46

56

Line 55 minus line 56 (if negative, enter "0")

57

Enter on line 58 any part of the amount from line 57 you want to carry back to 2013 to reduce your Saskatchewan tax. Enter on line 59 any amount you want to carry back to 2012 and, on line 60, any amount you want to carry back to 2011.

Enter the amount you want to carry back to 2013.

6361

58

Enter the amount you want to carry back to 2012.

6362

59

Enter the amount you want to carry back to 2011.

6363

60

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

##### Details of dependent children born in 1996 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	

# 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 shown 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 filing a return, use the amounts that he or she entered on Form SK428.

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

**Amount for dependent children born in 1996 or later:**

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

	1
--	---

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,873 or less, enter \$4,684.

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.

(maximum \$1,000)

+	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 to you as shown on his or her Form 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 if it is \$43,292 or less. If the taxable income is more than \$43,292, enter instead the result of the following calculation: amount from line 41 of his or her Form SK428 divided by 11%.

--	--

8

Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5837 of his or her Form SK428, plus line 13 of his or her Schedule SK(S11).

-	
---	--

9

**His or her 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

See the privacy notice on your return.

# Saskatchewan Tuition and Education Amounts

Protected B when completed  
**Schedule SK(S11)MJ**  
 T2203 – 2014

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.

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 on behalf of each student as if he or she were a resident of Saskatchewan.

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

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			1
Eligible tuition fees paid for 2014	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			2
Education amount for 2014: Use columns B and C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month ( <b>maximum 12 months</b> ). Enter the number of months from column <b>B</b> (do not include any month that is included in column C).	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			3
Enter the number of months from column <b>C</b> .	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			4
Add lines 2, 3, and 4. <b>Total 2014 tuition and education amounts</b>	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			5
Add lines 1 and 5. <b>Total available tuition and education amounts</b>	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			6
As the student, enter the amount of your taxable income from line 260 of your return if it is \$43,292 or less. If your taxable income is more than \$43,292, enter instead the result of the following calculation: amount from line 9 of section SK428MJ in Part 4 of your Form T2203 divided by 11%.	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			7
Total of lines 5804 to 5848 in the Saskatchewan column in Part 3 of Form T2203	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			8
Line 7 minus line 8 (if negative, enter "0")	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			9
Unused Saskatchewan tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is <b>less</b> .	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			10
Line 9 minus line 10	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			11
2014 tuition and education amounts claimed for 2014 Enter the amount from line 5 or line 11, whichever is <b>less</b> .	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			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. <b>Saskatchewan tuition and education amounts claimed by the student for 2014</b>	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			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. <span style="float: right;">(maximum \$5,000)</span>	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			14
Amount from line 12	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			15
Line 14 minus line 15 (if negative, enter "0")	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			16
Enter on this line, and on line 5860 in the SK column in Part 3 of your Form T2203 <b>or</b> on line 6 of your Schedule SK(S2)MJ, the amount transferred (cannot be more than line 16). <b>Saskatchewan tuition and education amounts transferred</b>	<table border="1" style="width: 100%; height: 20px;"> <tr><td style="width: 70%;"></td><td style="width: 30%;"></td></tr> </table>			17

See the privacy notice on your return.

# Saskatchewan Worksheet (MJ)

Protected B when completed  
T2203 – 2014

Use these charts to do some of the calculations you may need to complete the Saskatchewan column in Part 3 and Section SK428MJ, *Saskatchewan tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Line 5808 – Age amount

Maximum amount			4,684 00	1
Your net income from line 236 of your return				2
Base amount	–	34,873 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")				7

Enter this amount on line 5808 in the Saskatchewan column.

## Line 5812 – Spouse or common-law partner amount

Base amount			16,916 00	1
Spouse's or common-law partner's net income (page 1 of your return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter, on line 5812 in the Saskatchewan column, \$15,378 or the amount on line 3, whichever is **less**.

## Line 5816 – Amount for an eligible dependant

Base amount			16,916 00	1
Dependant's net income (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, \$15,378 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			15,488 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$9,060)		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			24,533 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$9,060)		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 35 – Saskatchewan political contribution tax credit

If your total political contributions (line 34 in Section SK428MJ) were **more than \$1,275**, enter \$650 on line 35 in Section SK428MJ.

Otherwise, complete the appropriate column depending on the amount on line 34.

Enter the total of your official receipts. \_\_\_\_\_

Line 1 minus line 2 (cannot be negative) \_\_\_\_\_

Multiply line 3 by line 4. \_\_\_\_\_

Add lines 5 and 6. \_\_\_\_\_

Enter this amount on line 35 in Section SK428MJ.

	Line 34 is \$400 or less	Line 34 is more than \$400 but not more than \$750	Line 34 is more than \$750	
–	0,00	400,00	750,00	1
=				2
x	75%	50%	33.33%	3
=				4
+	0,00	300,00	475,00	5
=				6
				7

# Part 4 – Provincial tax (multiple jurisdictions)

## 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. **Alberta 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 C 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 your federal Schedule 1 × 35% =

Alberta minimum tax carryover:  
Amount from line 427 of your federal Schedule 1 × 35% =

Add lines 6 through 9.  
Line 5 minus line 10 (if negative, enter "0")

Alberta additional tax for minimum tax purposes  
Form T691: line 108 minus line 111 × 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 × 10% =

Alberta dividend tax credit from line 7 in this section

Alberta overseas employment tax credit from line 8 in this section  
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 2014 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 2014 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")  
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

See the privacy notice on your return.

## 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 shown 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 filing a return, use the amounts that he or she entered on Form AB428.

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

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$36,898 or less, enter \$4,957.

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.

(maximum \$1,370)

**Disability amount:**

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

**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form 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, 5829, and 5833 of his or her Form AB428, plus line 13 of his or her Schedule AB(S11).

His or her 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**

		<b>1</b>
+		<b>2</b>
+		<b>3</b>
+		<b>4</b>
=		<b>5</b>

		<b>6</b>
-		<b>7</b>
=		<b>8</b>

		<b>8</b>
-		<b>9</b>
=		<b>9</b>

See the privacy notice on your return.

# 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.

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 on behalf of each student as if he or she were a resident of Alberta.

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

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment				1
Eligible tuition fees paid for 2014				2
Education amount for 2014: Use columns B and C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month ( <b>maximum 12 months</b> ).				
Enter the number of months from column <b>B</b> (do not include any month that is included in column C).		× \$207 =	+	
Enter the number of months from column <b>C</b> .		× \$691 =	+	
Add lines 2, 3, and 4.	<b>Total 2014 tuition and education amounts</b>			5
Add lines 1 and 5.	<b>Total available tuition and education amounts</b>			6
As the student, enter the taxable income from line 260 of your return.				
Total of lines 5804 to 5848 in the Alberta column in Part 3 of Form T2203		-		7
Line 7 minus line 8 (if negative, enter "0")		=		8
Unused Alberta tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is <b>less</b> .		-		9
Line 9 minus line 10		=		10
2014 tuition and education amounts claimed for 2014: Enter the amount from line 5 or line 11, whichever is <b>less</b> .				
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Alberta column in Part 3 of Form T2203.	<b>Alberta tuition and education amounts claimed by the student for 2014</b>			12
				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. <span style="float: right;">(maximum \$5,000)</span>				14
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, <b>or</b> on line 4 of your Schedule AB(S2)MJ, the amount transferred (cannot be more than line 16).				
	<b>Alberta tuition and education amounts transferred</b>			17

See the privacy notice on your return.

Use these charts to do some of the calculations you may need to complete the Alberta column in Part 3 and Section AB428MJ, *Alberta tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Line 5808 – Age amount

Maximum amount			4,957 00	1
Your net income from line 236 of your return				2
Base amount	–	36,898 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")				7

Enter this amount on line 5808 in the Alberta column.

## Line 5812 – Spouse or common-law partner amount

Base amount			17,787 00	1
Spouse's or common-law partner's net income (page 1 of your return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5812 in the Alberta column.

## Line 5816 – Amount for an eligible dependant

Base amount			17,787 00	1
Dependant's net income (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 Alberta column.

## Line 5820 – Amount for infirm dependants age 18 or older

**Complete this calculation for each dependant.**

Base amount			17,098 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$10,296)		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			26,667 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$10,296)		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 (for self)**

Base amount (enter this amount on line 7 if you were <b>18 years of age or older</b> on December 31, 2014)	13,720 00	1
<b>Supplement</b> calculation if you were <b>under 18 years of age</b> on December 31, 2014		
Maximum supplement	10,296 00	2
Total child care and attendant care expenses for you, claimed by you or by another person		3
Base amount	- 2,808 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 \$24,016), **unless** you are completing this chart to calculate the amount at line 5848.

**Line 5848 – Disability amount transferred from a dependant**

**Complete this calculation for each dependant.**

**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 (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 <b>less</b> .		6

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

**Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later**

Medical expenses from line 330 of your federal Schedule 1		1
Enter \$2,298 or 3% of line 236 of your return, whichever is <b>less</b> .	-	2
Line 1 minus line 2 (if negative, enter "0")		3

Enter this amount on line ME in the Alberta column.

**Line 5872 – Allowable amount of medical expenses for other dependants**

**Complete this calculation for each dependant.**

Medical expenses for other dependant		1
Enter \$2,298 or 3% of the dependant's net income (line 236 of his or her return), whichever is <b>less</b> .	-	2
Line 1 minus line 2 (if negative, enter "0")		3

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

## Alberta Worksheet (MJ) (continued)

### Line 7 – Alberta dividend tax credit

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

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

Line 120 of your return			× 10% =		
-------------------------	--	--	---------	--	--

Enter this amount on line 7 in Section AB428MJ.

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

Line 120 of your return					
Line 180 of your return	-		× 3.1% =		
Line 1 minus line 2	=		× 10% =		
Add lines 4 and 5.				+	
				=	

Enter this amount on line 7 in Section AB428MJ.

### Lines 30 and 32 – Alberta political contribution tax credit

Complete this calculation for each type of Alberta political contribution.

If your total political contributions (line 29 or 31 in Section AB428MJ) were **more than \$2,300**, enter \$1,000 on line 30 or 32 (as applicable) in Section AB428MJ.

Otherwise, complete the appropriate column depending on the amounts on lines 29 or 31.

	Line 29 or 31 is \$200 or less	Line 29 or 31 is more than \$200 but not more than \$1,100	Line 29 or 31 is more than \$1,100	
Enter the amount of your contributions.	0,00	200,00	1,100,00	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
Multiply line 3 by line 4.	× 75%	× 50%	× 33.33%	3
Add lines 5 and 6.	+	+	+	4
	=	=	=	5
	0,00	150,00	600,00	6
	=	=	=	7

Enter the result from line 7 on:

- line 30 in Section AB428MJ for your contributions from your receipt called *Annual Contribution*; or
- line 32 in Section AB428MJ for your contributions from your receipt called *Senatorial Selection Campaign Contribution*.



**Part 4 – Provincial tax (multiple jurisdictions)**  
**Section BC428MJ, British Columbia tax**

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

Enter your **taxable income** from line 260 of your return. \_\_\_\_\_ 1

Complete the appropriate column depending on the amount on line 1.

Enter the amount from line 1.

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5.

Add lines 6 and 7.

	Line 1 is \$37,606 or less	Line 1 is more than \$37,606 but not more than \$75,213	Line 1 is more than \$75,213 but not more than \$86,354	Line 1 is more than \$86,354 but not more than \$104,858	Line 1 is more than \$104,858 but not more than \$150,000	Line 1 is more than \$150,000
	0,00	37,606,00	75,213,00	86,354,00	104,858,00	150,000,00
	=	=	=	=	=	=
	x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%	x 16.8%
	=	=	=	=	=	=
	+ 0,00	+ 1,903,00	+ 4,799,00	+ 5,969,00	+ 8,243,00	+ 14,879,00
	=	=	=	=	=	=

Enter your British Columbia tax on taxable income 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 C in the British Columbia column in Part 3 of this form. \_\_\_\_\_ 12

**Residents of British Columbia only:** British Columbia dividend tax credit  
Credit calculated for line 13 on the *British Columbia Worksheet (MJ)* + \_\_\_\_\_ 13

**Residents of British Columbia only:** British Columbia overseas employment tax credit  
Credit calculated for line 14 on the *British Columbia Worksheet (MJ)* + \_\_\_\_\_ 14

British Columbia minimum tax carryover:  
Amount from line 427 of your federal Schedule 1 \_\_\_\_\_ x 33.7% = + \_\_\_\_\_ 15

Add lines 12 through 15. = \_\_\_\_\_ 16

Line 11 minus line 16 (if negative, enter "0") = \_\_\_\_\_ 17

British Columbia additional tax for minimum tax purposes:  
Amount from line 117 on Form T691 \_\_\_\_\_ x 33.7% = + \_\_\_\_\_ 18

Add lines 17 and 18. = \_\_\_\_\_ 19

Percentage of income allocated to British Columbia from column 5 of the chart in Part 1 of this form x \_\_\_\_\_ % 20

Multiply line 19 by the percentage on line 20. = \_\_\_\_\_ 21

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 adoption expenses from line 5833, children's fitness amount from line 5838, children's arts amount from line 5841, and pension income amount from line 5836 in the British Columbia column in Part 3 of this form \_\_\_\_\_ x 5.06% = \_\_\_\_\_ 22

British Columbia dividend tax credit from line 13 in this section + \_\_\_\_\_ 23

British Columbia overseas employment tax credit from line 14 in this section + \_\_\_\_\_ 24

Add lines 22, 23, and 24. = \_\_\_\_\_ 25

Percentage of income not allocated to British Columbia: 100% minus percentage on line 20 x \_\_\_\_\_ % 26

Multiply line 25 by the percentage calculated on line 26. = \_\_\_\_\_ 27

Lines 21 minus line 27 (if negative, enter "0") = \_\_\_\_\_ 28

**Residents of British Columbia 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)**  
**Section BC428MJ, British Columbia tax** *(continued)*

Enter the amount from line 30 on the previous page. 31

**BC tax reduction**

If your net income (line 236 of your return) is **less than \$30,981**, complete the following calculation. Otherwise, enter "0" on line 40 and continue on line 41.

Basic reduction claim \$409 32

Enter your net income from line 236 of your return. 33

Base amount – 18,200.00 34

Line 33 minus line 34 (if negative, enter "0") = 35

Applicable rate x 3.2% 36

Multiply line 35 by line 36. = ▶ – 37

Line 32 minus line 37 (if negative, enter "0") = 38

Percentage of income allocated to British Columbia from column 5 of the chart in Part 1 of this form x % 39

Multiply line 38 by the percentage on line 39. = ▶ – 40

Line 31 minus line 40 (if negative, enter "0") = 41

Logging tax credit from Form FIN 542S or Form FIN 542P – 42

Line 41 minus line 42 (if negative, enter "0") = 43

**British Columbia political contribution tax credit**

Enter British Columbia political contributions made in 2014. 6040 44

Credit calculated for line 45 on the *British Columbia Worksheet (MJ)* (maximum \$500) – 45

Line 43 minus line 45 (if negative, enter "0") = 46

**British Columbia employee investment tax credits**

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. 6045 •47

Enter your employee venture capital tax credit from Certificate **EVCC 30**. 6047 + •48

Add lines 47 and 48. (maximum \$2,000) = ▶ – 49

Line 46 minus line 49 (if negative, enter "0") = 50

**British Columbia mining flow-through share tax credit**

Enter the tax credit amount calculated on Form T1231. 6881 – •51

Line 50 minus line 51 (if negative, enter "0") = 52

Enter your British Columbia qualifying environmental trust tax credit. – 53

Line 52 minus line 53 (if negative, enter the amount in brackets) = 54

Enter the result on line 9 in Part 5 of this form. **British Columbia tax**

See the privacy notice on your return.

# British Columbia Amounts Transferred From Your Spouse or Common-Law Partner

Protected B when completed

**Schedule BC(S2)MJ**

T2203 – 2014

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 shown 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 filing a return, use the amounts that he or she entered on Form BC428.

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

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$32,943 or less, enter \$4,426.

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

		<b>1</b>
--	--	----------

**Pension income amount:**

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

(maximum \$1,000)

	+		<b>2</b>
--	---	--	----------

**Disability amount:**

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

	+		<b>3</b>
--	---	--	----------

**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form 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.

	+		<b>4</b>
--	---	--	----------

Add lines 1 to 4.

	=		<b>5</b>
--	---	--	----------

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

Enter the amount from line 260 of his or her return if it is \$37,606 or less. If the taxable income is more than \$37,606, enter instead the result of the following calculation: amount from line 41 of his or her Form BC428 divided by 5.06%.

		<b>6</b>
--	--	----------

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5833, 5838, and 5841 of his or her Form BC428, plus line 13 of his or her Schedule BC(S11).

	-		<b>7</b>
--	---	--	----------

His or her adjusted taxable income:

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

	=		<b>8</b>
--	---	--	----------

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**

	-		<b>8</b>
	=		<b>9</b>

See the privacy notice on your return.

# 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.

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 on behalf of each student as if he or she were a resident of British Columbia.

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

Unused federal tuition, education and textbook amounts from your 2013 notice of assessment or notice of reassessment 1

Eligible tuition fees paid for 2014 2

Education amount for 2014: Use columns B and C of Forms 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). 3

Enter the number of months from column C. 4

Add lines 2, 3, and 4. **Total 2014 tuition and education amounts** 5

Add lines 1 and 5. **Total available tuition and education amounts** 6

As the student, enter the amount of your taxable income from line 260 of your return if it is \$37,606 or less. If your taxable income is more than \$37,606, enter instead the result of the following calculation: amount from line 9 of section BC428MJ in Part 4 of your Form T2203 divided by 5.06%. 7

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

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

Unused British Columbia tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is **less**. 10

Line 9 minus line 10 11

2014 tuition and education amounts claimed for 2014 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 2014** 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. (maximum \$5,000) 14

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 British Columbia column in Part 3 of your Form T2203, or on line 4 of your Schedule BC(S2)MJ, the amount transferred (cannot be more than line 16). **British Columbia tuition and education amounts transferred** 17

See the privacy notice on your return.

## British Columbia Worksheet (MJ)

Use these charts to do some of the calculations you may need to complete the British Columbia column in Part 3 and Section BC428MJ, *British Columbia tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

### Line 5808 – Age amount

Maximum amount			4,426 00	1
Your net income from line 236 of your return				2
Base amount	–	32,943 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 5808 in the British Columbia column.

### Line 5812 – Spouse or common-law partner amount

Base amount			9,295 00	1
Spouse's or common-law partner's net income (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, \$8,450 or the amount on line 3, whichever is **less**.

### Line 5816 – Amount for an eligible dependant

Base amount			9,295 00	1
Dependant's net income (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, \$8,450 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			11,197 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			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			18,933 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			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 (for self)

Base amount (enter this amount on line 7 if you were <b>18 years of age or older</b> on December 31, 2014)	7,402 00	1
<b>Supplement</b> calculation if you were <b>under 18 years of age</b> on December 31, 2014		
Maximum supplement	4,318 00	2
Total of child care and attendant care expenses for you, claimed by you or by another person		
Base amount	- 2,507 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 British Columbia column (maximum \$11,720), **unless** you are completing this chart to calculate the amount at line 5848.

### Line 5848 – Disability amount transferred from a dependant

**Complete this calculation for each dependant.**

**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 1 to 14 of his or her Form BC428	+	2
Add lines 1 and 2.	=	3
Dependant's taxable income (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 <b>less</b> .	=	6

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

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter \$2,052 or 3% of line 236 of your return, whichever is <b>less</b> .	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

Enter this amount on line ME in the British Columbia column.

### Line 5872 – Allowable amount of medical expenses for other dependants

**Complete this calculation for each dependant.**

Medical expenses for other dependant		1
Enter \$2,052 or 3% of the dependant's net income (line 236 of his or her return), whichever is <b>less</b> .	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

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

## British Columbia Worksheet (MJ) (continued)

### Line 13 – British Columbia dividend tax credit

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

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

Line 120 of your return			× 10% =		
-------------------------	--	--	---------	--	--

Enter this amount on line 13 in Section BC428MJ.

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

Line 120 of your return			1		
Line 180 of your return	-		2	× 2.59% =	
Line 1 minus line 2	=		3	× 10% =	
Add lines 4 and 5.				+	
				=	

Enter this amount on line 13 in Section BC428MJ.

### Line 14 – British Columbia overseas employment tax credit

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

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

- \* Amount from line 9 of Section BC428MJ, less the total of the amounts from lines 12 and 13 of that part
- \*\* Amount from line 46 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 45 – British Columbia political contribution tax credit

If your total political contributions (line 44 in Section BC428MJ) were **more than \$1,150**, enter \$500 on line 45 in Section BC428MJ.

Otherwise, complete the appropriate column depending on the amount on line 44.

	Line 44 is \$100 or less	Line 44 is more than \$100 but not more than \$550	Line 44 is more than \$550	
Enter your total contributions.	0,00	100,00	550,00	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
Multiply line 3 by line 4.	× 75%	× 50%	× 33.33%	3
Add lines 5 and 6.	+	+	+	4
	=	=	=	5
	=	=	=	6
	=	=	=	7

Enter this amount on line 45 in Section BC428MJ.

# Part 4 – Territorial tax (multiple jurisdictions)

Protected B when completed  
T2203 – 2014

## 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

Complete the appropriate column depending on the amount on line 1.

	Line 1 is \$43,953 or less	Line 1 is more than \$43,953 but not more than \$87,907	Line 1 is more than \$87,907 but not more than \$136,270	Line 1 is more than \$136,270	
Enter the amount from line 1	0,00	43,953,00	87,907,00	136,270,00	2
Line 2 minus line 3 (cannot be negative)	=	=	=	=	3
	x 7.04%	x 9.68%	x 11.44%	x 12.76%	4
Multiply line 4 by line 5.	=	=	=	=	5
	+ 0,00	+ 3,094,00	+ 7,349,00	+ 12,882,00	6
<b>Yukon tax on taxable income</b>	=	=	=	=	7
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 *Yukon Worksheet (MJ)* 13

Yukon overseas employment tax credit:  
Amount from line 426 of your federal Schedule 1 14

Yukon minimum tax carryover:  
Amount from line 427 of your federal Schedule 1 15

Add lines 12 to 15. 16

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

Yukon additional tax for minimum tax purposes:  
Amount from line 117 of Form T691 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 Yukon amount for children born in 1997 or later from line 5825,  
Canada employment amount from line 5834,  
public transit amount from line 5835,  
children's fitness amount from line 5838,  
children's arts amount from line 5841, and  
adoption expenses from line 5833  
in the Yukon column in Part 3 of this form 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") **Adjusted Yukon income tax** 25

Continue on the next page. ➔



# Part 4 – Territorial tax (multiple jurisdictions)

Protected B when completed  
T2203 – 2014

## Section YT428MJ, Yukon tax (continued)

Enter the amount from line 25 on the previous page. 26

### Yukon surtax

Enter the amount from line 26.				27
Base amount	–	6,000	00	28
Line 27 minus line 28 (if negative, enter "0")	=			29
Applicable rate	x	5%		30
Multiply line 29 by line 30.	=			31
<b>Yukon surtax</b>				32
Add lines 26 and 31.				

If, at the end of the year, you were **not a resident of Yukon**, enter the amount from line 32 on line 49 below.

Residents of Yukon only: Enter the territorial foreign tax credit from Form T2036.			33
Line 32 minus line 33 (if negative, enter "0")	=		34

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

Net income from line 236 of your return				35
Universal child care benefit repayment: Enter the amount from line 213 of your return.	+			36
Add lines 35 and 36.	=			37
Universal child care benefit income: Enter the amount from line 117 of your return.	–			38
Line 37 minus line 38 (if negative, enter "0")	=			39
<b>Adjusted net income</b>				

If your adjusted net income (line 39) is **less than \$25,000**, complete the following calculation. Otherwise, enter "0" on line 48. If you had a spouse or common-law partner on December 31, 2014, only the person with the **higher net income** can claim this credit.

Basic credit claim \$300 **6384** 40

Enter the amount from line 39.				41
Base amount	–	15,000	00	42
Line 41 minus line 42 (if negative, enter "0")	=			43
Applicable rate	x	3%		44
Multiply line 43 by line 44.	=			45
Line 40 minus line 45 (if negative, enter "0")				46

Amount from line 34 x 80% = 47

Enter the amount from line 46 or line 47, whichever is <b>less</b> .			48
Line 34 minus line 48 (if negative, enter "0").	=		49
Enter the result on line 10 in Part 5 of this form.	<b>Yukon tax</b>		

See the privacy notice on your return.

# 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 shown 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 filing a return, use the amounts that he or she entered on Form YT428.

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

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,873 or less, enter \$6,916.

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

**Amount for children born in 1997 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. **(maximum \$2,000)**

**Disability amount:**

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

**Tuition, education, and textbook amounts:** Enter the territorial amount designated to you as shown on his or her Form 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.

		<b>1</b>
+		<b>2</b>
+		<b>3</b>
+		<b>4</b>
+		<b>5</b>
=		<b>6</b>

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

Enter the amount from line 260 of his or her return if it is \$43,953 or less. If the taxable income is more than \$43,953, enter instead the result of the following calculation: amount from line 44 of his or her Form YT428 divided by 7.04%.

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5834, 5835, 5838, 5841, and 5833 from his or her Form YT428, plus line 17 of his or her Schedule YT(S11).

His or her 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.

		<b>7</b>
-		<b>8</b>
=		<b>9</b>
=		<b>10</b>

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

See the privacy notice on your return.

# 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.

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 on behalf of each student as if he or she were a resident of Yukon.

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

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment 1

Eligible tuition fees paid for 2014 2

**Education and textbook amounts for 2014**

**Part-time student:** use column B of Forms 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

**Full-time student:** use column C of Forms 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 2014 tuition, education, and textbook amounts** =  9

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

As the student, enter the amount of your taxable income from line 260 of your return if it is \$43,953 or less. If your taxable income is more than \$43,953, enter instead the result of the following calculation: amount from line 9 of section YT428MJ in Part 4 of your Form T2203 divided by 7.04%.

Total of lines 5804 to 5848 in the Yukon column in Part 3 of Form T2203 11

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

Unused Yukon tuition, education and textbook amounts claimed for 2014 13

Enter the amount from line 1 or line 13, whichever is **less**. 14

Line 13 minus line 14 15

2014 tuition, education, and textbook amounts claimed for 2014 16

Enter the amount from line 9 or line 15, whichever is **less**. 17

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 2014** 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. (maximum \$5,000) 18

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 Yukon column in Part 3 of your Form T2203 **or** on line 5 of your Schedule YT(S2)MJ, the amount transferred (cannot be more than line 20). **Yukon tuition, education, and textbook amounts transferred** 21

See the privacy notice on your return.

# Yukon Worksheet (MJ)

Use these charts to do some of the calculations you may need to complete the Yukon column in Part 3 and Section YT428MJ, *Yukon tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$2,171 or 3% of line 236 of your return, whichever is <b>less</b> .	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3

Enter this amount on line ME in the Yukon column.

## Line 13 – Yukon dividend tax credit

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

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

Line 120 of your return			x 15.08% =		
-------------------------	--	--	------------	--	--

Enter this amount on line 13 in Section YT428MJ.

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

Line 120 of your return					1
Line 180 of your return	-			x 4.03% =	2
Line 1 minus line 2	=			x 15.08% =	3
Add lines 4 and 5.				+	4
				=	5
					6

Enter this amount on line 13 in Section YT428MJ.

# Part 4 – Territorial tax (multiple jurisdictions)

## Section NT428MJ, Northwest Territories tax

Protected B when completed  
T2203 – 2014

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

Complete the appropriate column depending on the amount on line 1.	Line 1 is \$39,808 or less	Line 1 is more than \$39,808 but not more than \$79,618	Line 1 is more than \$79,618 but not more than \$129,441	Line 1 is more than \$129,441	
Enter the amount from line 1.	– 0.00	– 39,808.00	– 79,618.00	– 129,441.00	2
Line 2 minus line 3 (cannot be negative)	=	=	=	=	3
	x 5.9%	x 8.6%	x 12.2%	x 14.05%	4
Multiply line 4 by line 5.	=	=	=	=	5
	+ 0.00	+ 2,349.00	+ 5,772.00	+ 11,851.00	6
Add lines 6 and 7. <b>Northwest Territories tax on taxable income</b>	=	=	=	=	7
					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:					
Credit calculated for line 13 on the <i>Northwest Territories Worksheet (MJ)</i>					13
Northwest Territories overseas employment tax credit:					
Amount from line 426 of your federal Schedule 1		x 45% =			14
Northwest Territories minimum tax carry-over:					
Amount from line 427 of your federal Schedule 1		x 45% =			15
Add lines 12 to 15.					16
Line 11 minus line 16 (if negative, enter "0")					17
Northwest Territories additional tax for minimum tax purposes:					
Amount from line 117 of Form T691		x 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
<b>Residents of Northwest Territories only:</b> Enter the territorial foreign tax credit from Form T2036.					22
Line 21 minus line 22 (if negative, enter "0")					23

### Northwest Territories political contribution tax credit

Northwest Territories political contributions made in 2014 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 line 27 (if negative, enter "0") 28

Enter the result on line 11 in Part 5 of this form. **Northwest Territories tax** 28

See the privacy notice on your return.

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

If he or she was **not a resident of the 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 filing a return, use the amounts that he or she entered on Form NT428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form NT428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,873 or less, enter \$6,686.

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

		1
--	--	---

**Pension income amount:**

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

(maximum \$1,000)

	+	2
--	---	---

**Disability amount:**

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

	+	3
--	---	---

**Tuition and education amounts:** Enter the territorial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of the Northwest Territories, complete Schedule NT(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 if it is \$39,808 or less. If the taxable income is more than \$39,808, enter instead the result of the following calculation: amount from line 38 of his or her Form NT428 divided by 5.9%.

		6
--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NT428, plus line 13 of his or her Schedule NT(S11).

	-	7
--	---	---

His or her 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 Northwest Territories column in Part 3 of Form T2203.

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

	=	9
--	---	---

See the privacy notice on your return.

# Northwest Territories Tuition and Education Amounts

**Protected B** when completed  
**Schedule NT(S11)MJ**  
 T2203 – 2014

If you were a **student who was a resident of the 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.

If you were a **student who was not a resident of the 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 the Northwest Territories at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it on behalf of each student as if he or she were a resident of the Northwest Territories.

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

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment			<b>1</b>
Eligible tuition fees paid for 2014			<b>2</b>
Education amount for 2014: Use columns B and C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month ( <b>maximum 12 months</b> ).			
Enter the number of months from column <b>B</b> (do not include any month that is also included in column C).	× \$120 =	+	<b>3</b>
Enter the number of months from column <b>C</b> .	× \$400 =	+	<b>4</b>
Add lines 2, 3, and 4.	<b>Total 2014 tuition and education amounts</b>	=	<b>5</b>
Add lines 1 and 5.	<b>Total available tuition and education amounts</b>	=	<b>6</b>

As the student, enter the amount of your taxable income from line 260 of your return if it is \$39,808 or less. If your taxable income is more than \$39,808, enter instead the result of the following calculation: amount from line 9 of section NT428MJ in Part 4 of your Form T2203 divided by 5.9%.			<b>7</b>
Total of lines 5804 to 5848 in the Northwest Territories column in Part 3 of Form T2203	-		<b>8</b>
Line 7 minus line 8 (if negative, enter "0")	=		<b>9</b>
Unused Northwest Territories tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is <b>less</b> .	-		<b>10</b>
Line 9 minus line 10	=		<b>11</b>
2014 tuition and education amounts claimed for 2014 Enter the amount from line 5 or line 11, whichever is <b>less</b> .	+		<b>12</b>
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.	<b>Northwest Territories tuition and education amounts claimed by the student for 2014</b>	=	<b>13</b>

**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. <span style="float: right;">(maximum \$5,000)</span>			<b>14</b>
Amount from line 12	-		<b>15</b>
Line 14 minus line 15 (if negative, enter "0")	=		<b>16</b>
Enter on this line, and on line 5860 in the Northwest Territories column in Part 3 of your Form T2203 or on line 4 of your Schedule NT(S2)MJ, the amount transferred (cannot be more than line 16).	<b>Northwest Territories tuition and education amounts</b>		<b>17</b>

See the privacy notice on your return.

# Northwest Territories Worksheet (MJ)

Protected B when completed

T2203 – 2014

Use these charts to do some of the calculations you may need to complete the Northwest Territories column in Part 3 and Section NT428MJ, *Northwest Territories tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Line 5808 – Age amount

Maximum amount			6,686 00	1
Your net income from line 236 of your return				2
Base amount	-	34,873 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 5808 in the Northwest Territories column.

## Line 5812 – Spouse or common-law partner amount

Base amount			13,668 00	1
Spouse's or common-law partner's net income (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.

## Line 5816 – Amount for an eligible dependant

Base amount			13,668 00	1
Dependant's net income (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.

## Line 5820 – Amount for infirm dependants age 18 or older

**Complete this calculation for each dependant.**

Base amount			10,958 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			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			20,003 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			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 (for self)

Base amount (enter this amount on line 7 if you were <b>18 years of age or older</b> on December 31, 2014)		11,084 00	1
<b>Supplement</b> calculation if you were <b>under 18 years of age</b> on December 31, 2014			
Maximum supplement		4,530 00	2
Total of child care and attendant care expenses for you, claimed by you or by another person			
Base amount	-	2,654 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 Northwest Territories column (maximum \$15,614), **unless** you are completing this chart to calculate the amount at line 5848.

### Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of the 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 (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 <b>less</b> .			6

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

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,171 or 3% of line 236 of your return, whichever is <b>less</b> .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the Northwest Territories column.

### Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$2,171 or 3% of the dependant's net income (line 236 of his or her return), whichever is <b>less</b> .	-		2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$5,000)	3

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

## Northwest Territories Worksheet (MJ) *(continued)*

### Line 13 – Northwest Territories dividend tax credit

Calculate the amount to enter on line 13 in Section NT428MJ by completing **one** of the **two** following calculations:

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

Line 120 of your return						
Line 180 of your return	-		× 6%	=		4
Line 1 minus line 2	=		× 11.5%	=	+	5
Add lines 4 and 5.					=	6

Enter this amount on line 13 in Section NT428MJ.

### Line 25 – Northwest Territories political contribution tax credit

Calculate 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.

Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.

(maximum \$500)

	-	100				1
		00				2
	=					3
	×	50%				4
	=					5
	+	100				6
	=	00				7

Enter this amount on line 25 in Section NT428MJ.

**Part 4 – Territorial tax (multiple jurisdictions)**  
**Section NU428MJ, Nunavut tax**

Protected B when completed  
 T2203 – 2014

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

Complete the appropriate column depending on the amount on line 1.

	Line 1 is \$41,909 or less	Line 1 is more than \$41,909 but not more than \$83,818	Line 1 is more than \$83,818 but not more than \$136,270	Line 1 is more than \$136,270	
Enter the amount from line 1.	-	-	-	-	2
	0,00	41,909,00	83,818,00	136,270,00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	x 4%	x 7%	x 9%	x 11.5%	5
Multiply line 4 by line 5.	=	=	=	=	6
	+ 0,00	+ 1,676,00	+ 4,610,00	+ 9,331,00	7
Add lines 6 and 7. <b>Nunavut tax on taxable income</b>	=	=	=	=	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. 12  
 Nunavut dividend tax credit:  
 Credit calculated for line 13 on the *Nunavut Worksheet (MJ)* 13  
 Nunavut overseas employment tax credit:  
 Amount from line 426 of your federal Schedule 1 x 45% = 14  
 Nunavut minimum tax carryover:  
 Amount from line 427 of your federal Schedule 1 x 45% = 15  
 Add lines 12 to 15. 16  
 Line 11 minus line 16 (if negative, enter "0") 17  
 Nunavut additional tax for minimum tax purposes:  
 Amount from line 117 of Form T691 x 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 x % 20  
 Multiply line 19 by the percentage on line 20. **Adjusted Nunavut income tax** 21

**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 \$553 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** (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	

See the privacy notice on your return.

# 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 shown 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 filing a return, use the amounts that he or she entered on Form NU428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form NU428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

**Amount for young children less than 6 years of age:**

Enter the amount from line 5823 of his or her Form NU428.

		<b>1</b>
--	--	----------

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,873 or less, enter \$9,425.

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

	+		<b>2</b>
--	---	--	----------

**Pension income amount:**

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

**(maximum \$2,000)**

	+		<b>3</b>
--	---	--	----------

**Disability amount:**

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

	+		<b>4</b>
--	---	--	----------

**Tuition, education, and textbook amounts:** Enter the territorial amount designated to you as shown on his or her Form 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.

	+		<b>5</b>
--	---	--	----------

Add lines 1 to 5.

	=		<b>6</b>
--	---	--	----------

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

Enter the amount from line 260 of his or her return if it is \$41,909 or less. If the taxable income is more than \$41,909, enter instead the result of the following calculation: amount from line 39 of his or her Form NU428 divided by 4%.

		<b>7</b>
--	--	----------

Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NU428, plus line 17 of his or her Schedule NU(S11).

-		<b>8</b>
---	--	----------

**His or her adjusted taxable income:**

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

	=		<b>9</b>
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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**

	-		<b>9</b>
	=		<b>10</b>

See the privacy notice on your return.

# 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.

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 on behalf of each student as if he or she were a resident of Nunavut.

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

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment 1

Eligible tuition fees paid for 2014 2

**Education and textbook amounts for 2014**

**Part-time student:** use column B of Forms 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

**Full-time student:** use column C of Forms 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 2014 tuition, education, and textbook amounts**  +  =  9

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

As the student, enter the amount of your taxable income from line 260 of your return if it is \$41,909 or less. If your taxable income is more than \$41,909, enter instead the result of the following calculation: amount from line 9 of section NU428MJ in Part 4 of your Form T2203 divided by 4%. 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, education, and textbook amounts claimed for 2014. Enter the amount from line 1 or 13, whichever is **less**.  -  =  14

Line 13 minus line 14  =  15

2014 tuition, education, and textbook amounts claimed for 2014. 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 2014**  =  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. (maximum \$5,000)  18

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, the amount transferred (cannot be more than line 20). **Nunavut tuition, education, and textbook amounts transferred**  21

# Nunavut Worksheet (MJ)

Protected B when completed  
T2203 – 2014

Use these charts to do some of the calculations you may need to complete the Nunavut column in Part 3 and Section NU428MJ, *Nunavut tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Line 5808 – Age amount

Maximum amount			9,425 00	1
Your net income from line 236 of your return				2
Base amount	–	34,873 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")				7

Enter this amount on line 5808 in the Nunavut column.

## Line 5812 – Spouse or common-law partner amount

Base amount			12,567 00	1
Spouse's or common-law partner's net income (page 1 of your return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5812 in the Nunavut column.

## Line 5816 – Amount for an eligible dependant

Base amount			12,567 00	1
Dependant's net income (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 Nunavut column.

## Line 5820 – Amount for infirm dependants age 18 or older

**Complete this calculation for each dependant.**

Base amount			10,958 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$4,530)		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			20,003 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$4,531)		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 (for self)

Base amount (enter this amount on line 7 if you were <b>18 years of age or older</b> on December 31, 2014)	12,567 00	1
<b>Supplement</b> calculation if you were <b>under 18 years of age</b> on December 31, 2014		
Maximum supplement	4,530 00	2
Total child care and attendant care expenses for you, claimed by you or by another person		
Base amount	- 2,654 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 Nunavut column (maximum \$17,097), **unless** you are completing this chart to calculate the amount at line 5848.

### Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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 (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 <b>less</b> .	=	6

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

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter \$2,171 or 3% of line 236 of your return, whichever is <b>less</b> .	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

Enter this amount on line ME in the Nunavut column.

### Line 13 – Nunavut dividend tax credit

Calculate the amount to enter on line 13 in Section NU428MJ by completing **one** of the **two** following calculations:

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

Line 120 of your return			× 5.51% =	
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Enter this amount on line 13 in Section NU428MJ.

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

Line 120 of your return		1		
Line 180 of your return	-	2	× 3.05% =	4
Line 1 minus line 2	=	3	× 5.51% =	5
Add lines 4 and 5.	=	6		

Enter this amount on line 13 in Section NU428MJ.





Province or territory	Other credits	Form
<b>Newfoundland and Labrador</b>	Newfoundland and Labrador research and development tax credit (individuals)	T1129
<b>Ontario</b>	Ontario tax credits for self-employed individuals <b>Ontario residents only:</b> Ontario children's activity tax credit Ontario healthy homes renovation tax credit Ontario political contribution tax credit Ontario focused flow-through share tax credit (individuals) Application for the 2015 Ontario trillium benefit and Ontario senior homeowners' property tax grant	ON479  ON479  T1221 ON-BEN
<b>Manitoba</b>	Co-op education and apprenticeship tax credit Odour-control tax credit (individuals) Community enterprise development tax credit Employee share purchase tax credit  <b>Manitoba residents only:</b> Personal tax credit Education property tax credit School tax credit for homeowners Primary caregiver tax credit Advance tuition fee income tax rebate Fertility treatment tax credit Nutrient management tax credit Green energy equipment tax credit (purchaser) Green energy equipment tax credit (manufacturer) Book publishing tax credit (individuals) Cultural industries printing tax credit	MB479 T4164 T1256 T1256-2  MB479         T1299 MB479
<b>Saskatchewan</b>	<b>Saskatchewan residents only:</b> Saskatchewan graduate tuition tax credit Active families benefit	RC360 SK479
<b>British Columbia</b>	British Columbia venture capital tax credit <b>British Columbia residents only:</b> Sales tax credit British Columbia seniors' home renovation tax credit British Columbia mining exploration tax credit (individuals) British Columbia training tax credit (individuals) British Columbia training tax credit (employers) British Columbia shipbuilding and ship repair industry tax credit (employers)	BC479  BC479 Schedule BC(S12) T88 T1014 T1014-1 T1014-2
<b>Yukon</b>	Political contribution tax credit Labour-sponsored venture capital corporation tax credit  <b>Yukon residents only:</b> Small business investment tax credit Research and development tax credit (individuals) Yukon First Nations income tax credit	YT479   YT479 T1232 YT432
<b>Northwest Territories</b>	<b>Northwest Territories residents only:</b> Cost of living tax credit	NT479
<b>Nunavut</b>	Political contribution tax credit Business training tax credit (individuals)  <b>Nunavut residents only:</b> Cost of living tax credit	NU479 T1317  NU479