

Information on the Form T2203, Provincial and Territorial Taxes for 2016 – Multiple Jurisdictions

The Canada Revenue Agency is modernizing its services to meet the changing needs of Canadians. As a result, Form T2203, Provincial and Territorial Taxes for 2016 – Multiple Jurisdictions, will no longer be available in print after the 2016 tax year. A printable and saveable version of this form will still be available on our website.

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 2016 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 2016.

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 2016);
- Part 4 – Provincial or territorial tax (multiple jurisdictions)**
(complete for each province/territory to which income is allocated for 2016);
- 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 need 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 2016
Multiple Jurisdictions**

Use this form to calculate your provincial and/or territorial taxes for 2016 if **either** of the following applies:

- you resided in a province or territory on December 31, 2016 (or the date you left Canada if you emigrated from Canada in 2016), 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 2016 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 2016 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. See "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 – 2016*, 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 2016. 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	
Totals				100%

Notes

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 Parts 3, 4, and 5.

See the privacy notice on your return.

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. 5
Otherwise, enter "0".

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	9
Multiply line 8 by line 9.		10
Federal surtax on income you earned outside Canada	=	10

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	14
Multiply line 13 by line 14.		15
Enter the result on line 440 of your return.	=	15
Refundable Quebec abatement		15

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	8,802.00	8,000.00	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 +
PE and NS residents only:				
Amount for young children (Note 1)				
Number of months	6372			
	× \$100 =			
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	+		
NL residents only: Adoption expenses (Note 2)		5833 +		
Province of residence only:				
NL and PE: line 314 of Schedule 1 or \$1,000, whichever is less	5836	+	+	+
NS: line 314 of Schedule 1 or \$1,173, whichever is less	5836	+	+	+
Amount from worksheet for line 5840	5840	5622 +	5623 +	5624 +
Amount from worksheet for line 5844	5844	5629 +	5630 +	5631 +
Amount from worksheet for line 5848	5848	5636 +	5637 +	5638 +
PE residents only: Teacher school supply amount (max \$500)			5850 +	
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Enter the total provincial amounts designated to you by a student as shown on Form T2202A, TL11A, TL11B, or TL11C. (Note 3)	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 16 of Schedule 9	16	+	+	+
	Subtotal	=	=	=
	A	× 8.2%	× 9.8%	× 8.79%
		=	=	=
Amount from line 17 of Schedule 9	17	× 16.8%	× 16.7%	× 21%
	B	=	=	=
Amount from line A above	C	+	+	+
Add lines B and C.	D	5789 =	5790 =	5791 =

See the privacy notice on your return.

Note 1 – Complete the chart for line 5823 on the last page of Section PE428MJ or NS428MJ in Part 4.

Note 2 – If the rules are met for claiming the amount on line 313 of federal Schedule 1, you can claim up to \$11,878 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.

Note 3 – 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)

		New Brunswick (NB)	Ontario (ON)	Manitoba (MB)
Basic personal amount	5804	9,758.00	10,011.00	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	+	+	+
MB residents only: Volunteer firefighters' amount (Note1)				5830 +
MB residents only: Search and rescue volunteers' amount (Note1)				5845 +
MB residents only: Fitness amount (Note 2)				5839 +
MB residents only: Children's arts amount (Note 3)				5841 +
ON and MB residents only: Adoption expenses (Note 4)	5833		+	+
Province of residence only: NB and MB: line 314 of Schedule 1 or \$1,000, whichever is less ON: line 314 of Schedule 1 or \$1,384, 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. (Note 5)	5860	5935 +	5777 +	5690 +
Amount from Schedule (S2)MJ	5864	5936 +	5646 +	5691 +
Manitoba Family Tax Benefit. Amount from line 12 of Schedule MB428-A MJ				6147 +
Allowable amount of medical expenses (ME):				
Amount from worksheet for line ME	ME	+	+	+
Amount from worksheet for line 5872	5872	5937 +	5784 +	5692 +
Amount from line 16 of Schedule 9	16	+	+	+
Subtotal		=	=	=
		x 9.68%	x 5.05%	x 10.8%
	A	=	=	=
Amount from line 17 of Schedule 9	17	+	+	+
		x 17.95%	x 11.16%	x 17.4%
	B	=	=	=
Amount from line A above	C	+	+	+
Add lines B and C. Total non-refundable tax credits	D	5694 =	5792 =	5693 =
Line 1 amount from the ON worksheet for line ME			5788	

See the privacy notice on your return.

- Note 1** – If the rules are met for claiming the amount on line 362 or 395 of federal Schedule 1, enter on line 5830 the volunteer firefighters' amount you claimed on line 362 of your federal Schedule 1, or enter on line 5845 the search and rescue volunteers' amount you claimed on line 395 of your federal Schedule 1.
- Note 2** – 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.
- Note 3** – You can claim to a maximum of \$500 per child the fees **paid in 2016** relating to the cost of registration or membership for your or your spouse's or common law partner's child in a prescribed program of artistic, cultural, recreational, or developmental activity. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit on line 5844 of Form MB428) at the start of the year in which an eligible arts expense was paid.
- You can claim this amount if another person has not claimed the same fees and the total claimed is not more than the maximum allowable amount if only one of you were making the claim.
- Note 4** – If the rules are met for claiming the amount on line 313 of federal Schedule 1, you can claim up to \$12,214 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.
- Note 5** – 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	15,843 00	18,451 00	10,027 00
Amount from worksheet for line 5808	5808	+	+	+
Amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612				
Amount from worksheet for line 5816	5816	+	+	+
Amount from worksheet for line 5820	5820	5619 +	5620 +	5621 +
SK residents only: Amount for dependent children. Enter the number of dependent children born in 1998 or later. (Note 1) 6370 × \$6,010 =		5821 +		
SK residents only: Senior supplementary amount. If born in 1951 or earlier, claim \$1,274.		5822 +		
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
Amount from line 317 of Schedule 1	5829	+	+	+
SK residents only: Home buyers' amount (Note 2)	5837	+		
AB and BC residents only: adoption expenses (Note 3)	5833		+	+
BC residents only: Children's fitness amount (Note 4)				5838 +
BC residents only: Children's fitness equipment amount (50% of amount from line 5838) for each eligible child.				5842 +
BC residents only: Children's arts amount (Note 5)				5841 +
BC residents only: Back-to-school amount (Note 6)				5846 +
BC residents only: Education coaching amount (Note 7)				5843 +
Province of residence only: SK and BC: amount from line 314 of Schedule 1 or \$1,000, whichever is less				
AB: amount from line 314 of Schedule 1 or \$1,421, 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. (Note 8)	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	+	+	+
SK: amount from line 331 of Schedule 1 AB and BC: amount from worksheet for line 5872	5872	5785 +	5786 +	5787 +
Amount from line 16 of Schedule 9	16	+	+	+
		=	=	=
		× 11%	× 10%	× 5.06%
	A	=	=	=
SK, AB, and BC: amount from line 17 of Schedule 9	17			
		× 15%	× 21%	× 14.7%
	B	=	=	=
BC farmers' food donation tax credit (Note 9)				5898 +
SK and AB: add lines A and B. BC: add lines A, B, and 5898. Total non-refundable tax credits	C	5793 =	5794 =	5795 =

See the privacy notice on your return.

Note 1 – Complete the chart for line 5821 on the last page of section SK428MJ in Part 4.

Note 2 – If the rules are met for claiming an amount on line 369 of federal Schedule 1, you can claim up to \$10,000 for the purchase of a qualifying home.

Note 3 – If the rules are met for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$12,619 of eligible expenses for each child if you were a resident of Alberta and up to \$15,453 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.

Note 4 – If the rules are met for claiming the amount on line 459 on page 4 of your return 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.

If the child is eligible for the disability tax credit and is under 18 years of age at the beginning of the year, you can claim an **additional** \$500 if a minimum of \$100 is paid for registration or membership fees for a prescribed program of physical activity.

Note 5 – You can claim to a maximum of \$500 per child the fees **paid in 2016** relating to the cost of registration or membership for your or your spouse's or common law partner's child in a prescribed program of artistic, cultural, recreational, or developmental activity. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit on line 5844 of Form BC428) at the start of the year in which an eligible arts expense was paid.

You can claim this amount if another person has not claimed the same fees and the total claimed is not more than the maximum allowable amount if only one of you were making the claim.

Note 6 – You can claim \$250 for each child who is **at least 4 years of age and under 17 years of age** at the beginning of the year as long as you or your spouse or common law partner are the parent or legal guardian of that child.

You **cannot** split this amount with another person. Once you claim this amount for a child, no one else can claim it.

If you are making this claim for more than one child, either you or your spouse or common-law partner may claim the amount for all the eligible children or you can each claim separate children but **each child can only be claimed once**.

If more than one person is eligible to claim this amount for the child, you must agree who will be the one making the claim. If you cannot agree who will claim this amount for the child, neither of you can make the claim.

Note 7 – You can claim \$500 if you are a teacher or a teaching assistant who carried out at least 10 hours of eligible coaching activities in the year.

Note 8 – 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.

Note 9 – You can claim this credit if you meet **all** of the following conditions:

- 1) you must be subject to British Columbia tax either because you have income allocated to British Columbia or you are resident in British Columbia;
- 2) you or your spouse or common-law partner was a farmer in the year the gift was made;
- 3) you made a qualifying gift to an eligible charity in the year; **and**
- 4) you have claimed the qualifying gift on line 34 of your Form BC428 as a charitable donation or gift for the year.

You may claim 25% of the eligible amount of the total qualifying gifts made to an eligible donee after February 16, 2016, and before January 1, 2019.

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

		Yukon (YT)	Northwest Territories (NT)	Nunavut (NU)
Basic personal amount	5804	11,474 00	14,081 00	12,947 00
YT: amount from line 301 of Schedule 1				
NT and NU: amount from worksheet for line 5808	5808	+	+	+
YT: amount from line 303 of Schedule 1				
NT and NU: amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612				
YT: amount from line 305 of Schedule 1				
NT and NU: amount from worksheet for 5816	5816	+	+	+
Residents of YT only: amount from line 367 of Schedule 1	5825	+		
YT: amount from line 306 of Schedule 1				
NT and NU: amount from worksheet for line 5820	5820	5941 +	5676 +	5677 +
Residents of NU only: Enter the number of young children less than 6 years of age. (Note 1) 6371 × \$1,200 =				5823 +
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
Amount from line 317 of Schedule 1	5829	+	+	+
Residents of YT only: amount from line 363 of Schedule 1	5834	+		
Residents of YT only: amount from line 364 of Schedule 1	5835	+		
Residents of YT only: Children's arts amount (Note 2)	5841	+		
Residents of YT only: amount from line 313 of Schedule 1	5833	+		
YT and NU: amount from line 314 of Schedule 1				
NT: amount from line 314 of Schedule 1 or \$1,000, whichever is less	5836	+	+	+
YT: amount from line 315 of Schedule 1				
NT and NU: amount from worksheet for line 5840	5840	5942 +	5678 +	5679 +
YT: amount from line 316 of Schedule 1				
NT and NU: amount from worksheet for line 5844	5844	5943 +	5680 +	5681 +
YT: amount from line 318 of Schedule 1				
NT and NU: amount from worksheet for line 5848	5848	5944 +	5682 +	5683 +
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Enter the total territorial amounts designated to you by a student as shown on Form T2202A, TL11A, TL11B, or TL11C. (Note 3)	5860	5945 +	5796 +	5797 +
Amount from applicable Schedule (S2)MJ	5864	5946 +	5684 +	5685 +
Allowable amount of medical expenses (ME): Amount from worksheet for line ME	ME	+	+	+
YT and NU: amount from line 331 of Schedule 1				
NT: amount from worksheet for line 5872	5872	5947 +	5800 +	5801 +
Amount from line 16 of Schedule 9	16	+	+	+
Subtotal		=	=	=
	A	× 6.4%	× 5.9%	× 4%
		=	=	=
Amount from line 17 of Schedule 9	17	+	+	+
	B	× 12.8%	× 14.05%	× 11.5%
		=	=	=
Amount from line A above	C	+	+	+
Add lines B and C. Total non-refundable tax credits	D	5695 =	5798 =	5799 =

See the privacy notice on your return.

Note 1 – Complete the chart for line 5823 on the last page of Section NU428MJ in Part 4.

Note 2 – You can claim to a maximum of \$500 per child the fees **paid in 2016** relating to the cost of registration or membership for your or your spouse's or common law partner's child in a prescribed program of artistic, cultural, recreational, or developmental activity. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit on line 5844 of Form YT428) at the start of the year in which an eligible arts expense was paid.

You can claim this amount if another person has not claimed the same fees and the total claimed is not more than the maximum allowable amount if only one of you were making the claim.

Note 3 – 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

Protected B when completed
T2203 – 2016

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. 1

	Line 1 is \$35,148 or less	Line 1 is more than \$35,148 but not more than \$70,295	Line 1 is more than \$70,295 but not more than \$125,500	Line 1 is more than \$125,500 but not more than \$175,700	Line 1 is more than \$175,700	
Enter the amount from line 1.						2
Line 2 minus line 3 (cannot be negative)	– 0.00	– 35,148.00	– 70,295.00	– 125,500.00	– 175,700.00	3
	=	=	=	=	=	4
	x 8.2%	x 13.5%	x 14.55%	x 15.8%	x 16.8%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
Add lines 6 and 7.	+ 0.00	+ 2,882.00	+ 7,627.00	+ 15,659.00	+ 23,591.00	7
Newfoundland and Labrador tax on taxable income	=	=	=	=	=	8

Enter your Newfoundland and Labrador tax on taxable income from line 8. 9

Enter your Newfoundland and Labrador tax on split income from Form T1206. + 10

Add lines 9 and 10. = 11

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

Residents of Newfoundland and Labrador only:

NL dividend tax credit
Other than eligible dividends paid **before** July 1, 2016 **6168** 13

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

Residents of Newfoundland and Labrador only:

NL minimum tax carryover:
Amount from line 427 of your federal Schedule 1 x 54.7% = + 14

Add lines 12 to 14. = ▶ – 15

Line 11 minus line 15 (if negative, enter "0") = 16

NL additional tax for minimum tax purposes:
Amount from line 117 of Form T691 x 54.7% = + 17

Add lines 16 and 17. = 18

Percentage of income allocated to Newfoundland and Labrador from column 5 of the chart in Part 1 of this form x % 19

Multiply line 18 by the percentage on line 19. = 20

If you were **not a resident of Newfoundland and Labrador**, enter the amount from line 20 on line 26, 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 x 8.2% = 21

NL dividend tax credit from line 13 in this section + 22

Add lines 21 and 22. = 23

Percentage of income not allocated to NL:
100% **minus** percentage on line 19 x % 24

Multiply line 23 by the percentage calculated on line 24. = ▶ – 25

Line 20 minus line 25 (if negative, enter "0"); **or** **Adjusted Newfoundland and Labrador income tax** = 26

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)
Section NL428MJ, Newfoundland and Labrador tax (continued)

Protected B when completed
T2203 – 2016

Enter the amount from line 26 on the previous page. 27

Residents of Newfoundland and Labrador only:

Enter the provincial foreign tax credit from Form T2036. 28

Line 27 minus line 28 (if negative, enter "0") 29

Political contribution tax credit

Newfoundland and Labrador political contributions made in 2016. 6175 30

Credit calculated for line 31 on the *NL Worksheet (MJ)* (maximum \$500) 31

Line 29 minus line 31 (if negative, enter "0") 32

Direct equity tax credit

Enter the credit amount from Form T1272. 33

Line 32 minus line 33 (if negative, enter "0") 34

NL resort property investment tax credit

Enter the credit amount from Form T1297. 35

Line 34 minus line 35 (if negative, enter "0") 36

NL venture capital tax credit

Enter the credit amount from Certificate(s) NL VCTC. 6190 37

Unused Newfoundland and Labrador venture capital tax credit from your 2015 notice of assessment or notice of reassessment 38

Line 37 plus line 38 39

Line 36 minus line 39 (if negative, enter "0") 40

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, 2016, 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 the unused amount is on the next page.

Unused low-income tax reduction from your spouse or common-law partner, if applicable 6186 41

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

(If you claimed an amount at line 40, 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.	43	43
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 43 and 44.	44	44
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	=	=
Line 45 minus line 46 (if negative, enter "0")	45	45
Add the amounts from line 47 in column 1 and column 2, if applicable.	-	-
Enter the result on line 54 on the next page.	46	46
	=	=
Adjusted family income	47	47
	=	=
	48	48

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed
T2203 – 2016

Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 42 on the previous page.

		49
--	--	----

Basic reduction	claim \$746	6187			50
Reduction for your spouse or common-law partner	claim \$415	6188	+		51
Reduction for an eligible dependant claimed on line 5816	claim \$415	6189	+		52
Add lines 50, 51 and 52.	(maximum \$1,161)	=			53

Adjusted family income

Enter the amount from line 48 on the previous page.

If you claimed an amount on lines 51 or 52, enter **\$32,180**; otherwise enter **\$19,031**.

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

Applicable rate

Multiply line 56 by line 57.

Line 53 minus line 58

(if negative, enter "0")

Line 49 minus line 59 (if negative, enter "0")

**Newfoundland and Labrador
low-income tax reduction**

					54
-					55
=					56
x	16%				57
=					58
=					59
=					60

Residents of Newfoundland and Labrador only:

Temporary deficit reduction levy

If your taxable income (from line 1) is not more than **\$50,000**, enter "0".

Otherwise, enter the amount calculated for line 61 on the NL worksheet (MJ).

Reduction for July 1, 2016

Multiply line 61 by line 62.

Add lines 60 and 63.

Enter the result on line 1 in Part 5 of this form.

Temporary deficit reduction levy

Newfoundland and Labrador tax

					61
x	50%				62
=					63
=					64

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

Amount from line 59

Amount from line 42

Line 65 minus line 66 (if negative, enter "0")

Unused amount

					65
-					66
=					67

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 2016):

If his or her net income is \$30,790 or less, enter \$5,619.

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 \$35,148 or less. If the taxable income is more than \$35,148, enter instead the result of the following calculation: amount from line 41 of his or her Form NL428 divided by 8.2%.

	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 2015 notice of assessment or notice of reassessment

		1
--	--	---

Eligible tuition fees paid for 2016

		2
--	--	---

Education amount for 2016: 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 2016 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 \$35,148 or less. If your taxable income is more than \$35,148, enter instead the result of the following calculation: amount from line 9 of section NL428MJ in Part 4 of your Form T2203 divided by 8.2%.

		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 2016:
Enter the amount from line 1 or line 9, whichever is **less**.

-		▶		10
---	--	---	--	----

Line 9 minus line 10

=		11
---	--	----

2016 tuition and education amounts claimed for 2016:
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 2016

=		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 – 2016

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			5,619 00	1
Your net income from line 236 of your return				2
Base amount	-	30,790 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			7,912 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 \$7,192)		3

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

Line 5816 – Amount for an eligible dependant

Base amount			7,912 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$7,192)		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			8,802 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,795)		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			16,455 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,795)		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, 2016) 5,939|00 1

Supplement calculation if you were **under 18 years of age** on December 31, 2016

Maximum supplement		2,795 00	2	
Total of child care and attendant care expenses for you, claimed by you or by another person			3	
Base amount	-	2,376 00	4	
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")	=			6
Add lines 1 and 6.				7

Enter on line 5844 in the Newfoundland and Labrador column the amount from line 7 (maximum \$8,734), **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.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NL428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (line 260 of his or her return)	-		4
Line 3 minus line 4 (if negative enter "0")	=		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less .			6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,917 or 3% of line 236 of your return, whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

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

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,917 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

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

Newfoundland and Labrador worksheet (MJ) (continued)

Line 13 – Newfoundland and Labrador dividend tax credit

Calculate the amount to enter on line 13 of Section NL428MJ 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 5.4% =			
Enter this amount on line 13 of Form NL428MJ.						

- 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	=					
				x 5.4% =		
Enter this amount on line 13 of Form NL428MJ.						
Line 180 of your return						
Other than eligible dividends paid before July 1, 2016. Enter the amount from box 6168 of Form NL428MJ.	-					
Line 5 minus line 6	=					
				x 4.1% =		
				x 3.5% =		
Add lines 4, 7 and 9.						
Enter this amount on line 13 of Form NL428MJ.						

Line 31 – Political contribution tax credit

If your total political contributions (line 30 of Section NL428MJ) were **more than \$1,150**, enter \$500 on line 31 of Section NL428MJ.

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

	Line 30 is \$100 or less	Line 30 is more than \$100, but not more than \$550	Line 30 is more than \$550	
Enter your total contributions.	-	-	-	
	0.00	100.00	550.00	1
Line 1 minus line 2 (cannot be negative)	=	=	=	
	75%	50%	33.33%	2
Multiply line 3 by line 4.	x	x	x	
	0.00	75.00	300.00	3
Add lines 5 and 6.	=	=	=	
Enter the amount on line 31 of Section NL428MJ.				

Line 61 – Temporary deficit reduction levyEnter your **taxable income** from line 260 of your return.

1

Go to the line below that corresponds to your taxable income.

Enter your taxable income in the first box and complete the calculation.

Enter the result or maximum amount, **whichever is less**, on line 61 of Section NL428MJ.

Taxable income	Temporary deficit reduction levy					Result or Maximum (whichever is less)
more than \$50,000 , but not more than \$55,000	<input type="text"/>	- \$50,000 =	<input type="text"/>	× 10% =	<input type="text"/>	or \$100
more than \$55,000 , but not more than \$60,000	<input type="text"/>	- \$55,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$100 =	<input type="text"/> or \$200
more than \$60,000 , but not more than \$65,000	<input type="text"/>	- \$60,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$200 =	<input type="text"/> or \$300
more than \$65,000 , but not more than \$70,000	<input type="text"/>	- \$65,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$300 =	<input type="text"/> or \$400
more than \$70,000 , but not more than \$75,000	<input type="text"/>	- \$70,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$400 =	<input type="text"/> or \$500
more than \$75,000 , but not more than \$80,000	<input type="text"/>	- \$75,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$500 =	<input type="text"/> or \$600
more than \$80,000 , but not more than \$100,000	<input type="text"/>	- \$80,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$600 =	<input type="text"/> or \$700
more than \$100,000 , but not more than \$125,000	<input type="text"/>	- \$100,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$700 =	<input type="text"/> or \$800
more than \$125,000 , but not more than \$175,000	<input type="text"/>	- \$125,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$800 =	<input type="text"/> or \$900
more than \$175,000 , but not more than \$250,000	<input type="text"/>	- \$175,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$900 =	<input type="text"/> or \$1,000
more than \$250,000 , but not more than \$300,000	<input type="text"/>	- \$250,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,000 =	<input type="text"/> or \$1,100
more than \$300,000 , but not more than \$350,000	<input type="text"/>	- \$300,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,100 =	<input type="text"/> or \$1,200
more than \$350,000 , but not more than \$400,000	<input type="text"/>	- \$350,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,200 =	<input type="text"/> or \$1,300
more than \$400,000 , but not more than \$450,000	<input type="text"/>	- \$400,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,300 =	<input type="text"/> or \$1,400
more than \$450,000 , but not more than \$500,000	<input type="text"/>	- \$450,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,400 =	<input type="text"/> or \$1,500
more than \$500,000 , but not more than \$550,000	<input type="text"/>	- \$500,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,500 =	<input type="text"/> or \$1,600
more than \$550,000 , but not more than \$600,000	<input type="text"/>	- \$550,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,600 =	<input type="text"/> or \$1,700
more than \$600,000	<input type="text"/>	- \$600,000 =	<input type="text"/>	× 10% =	<input type="text"/> + \$1,700 =	<input type="text"/> or \$1,800

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

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

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

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
	- 0.00 3	- 31,984.00 3	- 63,969.00 3
Line 2 minus line 3 (cannot be negative)	= _____ _____ 4	= _____ _____ 4	= _____ _____ 4
	x 9.8% 5	x 13.8% 5	x 16.7% 5
Multiply line 4 by line 5.	= _____ _____ 6	= _____ _____ 6	= _____ _____ 6
	+ 0.00 7	+ 3,134.00 7	+ 7,548.00 7
Add lines 6 and 7. Prince Edward Island tax on taxable income	= _____ _____ 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**

Residents of Prince Edward Island only:

Prince Edward Island dividend tax credit
 Credit calculated for line 13 on the *PE Worksheet (MJ)* + _____ | _____ **13**

Prince Edward Island minimum tax carry-over
 Amount from line 427 of your federal Schedule 1 _____ x 57.5% = + _____ | _____ **14**

Add lines 12, 13 and 14. = _____ | _____ **15**

Line 11 minus line 15 (if negative, enter "0") = _____ | _____ **16**

Prince Edward Island additional tax for minimum tax purposes
 Amount from line 117 of Form T691 _____ x 57.5% = + _____ | _____ **17**

Add lines 16 and 17. = _____ | _____ **18**

Percentage of income allocated to Prince Edward Island from column 5 of the chart in Part 1 of this form x _____ | _____ % **19**

Multiply line 18 by the percentage on line 19. = _____ | _____ **20**

If you were **not a resident of Prince Edward Island**, enter the amount from line 20 on line 26 and continue on line 27.

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 _____ x 9.8% = _____ | _____ **21**

PE dividend tax credit from line 13 in this section + _____ | _____ **22**

Add lines 21 and 22. = _____ | _____ **23**

Percentage of income not allocated to PE:
 100% **minus** percentage on line 19 x _____ | _____ % **24**

Multiply line 23 by the percentage calculated on line 24. = _____ | _____ **25**

Line 20 minus line 25 (if negative, enter "0"); **or** if you were not a resident of PE, enter the amount from line 20. **Adjusted Prince Edward Island income tax**
= _____ | _____ **26**

Continue on the next page.

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

Protected B when completed
T2203 – 2016

Enter the amount from line 35 on the previous page.

Basic reduction	claim \$350	6339			44
Age reduction for self	claim \$250	6336			45
Reduction for your spouse or common-law partner	claim \$350	6340	+		46
Age reduction for your spouse or common-law partner	claim \$250	6337	+		47
Reduction for an eligible dependant claimed on line 5816	claim \$350	6341	=		48
Reduction for dependent children born in 1998 or later					
Number of dependent children (do not include a child claimed on line 48)	6099		x \$300 =	+	49
Add lines 44 to 49.			=		50

Adjusted family income

Enter the amount from line 42 on the previous page.

Base amount	–	17,000.00			51
Line 51 minus line 52 (if negative, enter "0")	=				52
Applicable rate	x	5%			53
Multiply line 53 by line 54.	=				54
Line 50 minus line 55 (if negative, enter "0")				–	55
Enter the amount from line 36 or line 56.				=	56
Percentage on line 19 in this section	x		%		57
					58

Multiply line 57 by the percentage on line 58.					
Line 43 minus line 59 (if negative, enter "0")				–	59
				=	60

Residents of Prince Edward Island only:

Enter the provincial foreign tax credit from Form T2036.				–	61
Line 60 minus line 61 (if negative, enter "0")				=	62

Prince Edward Island political contribution tax credit

Enter the Prince Edward Island political contributions made in 2016.	6338				63
Credit calculated for line 64 on the PE Worksheet (MJ)			(maximum \$500)	–	64
Line 62 minus line 64 (if negative, enter "0")				=	65

Equity tax credit

Enter the equity tax credit from Certificate PE-ETC.	6350				66
Unused Prince Edward Island equity tax credit from your 2015 notice of assessment or notice of reassessment				+	67
Line 66 plus line 67			(maximum \$7,000)	=	68
Line 65 minus line 68 (if negative, enter "0")					
Enter the result on line 2 in Part 5 of this form.					69

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			70

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

Amount from line 56					71
Amount from line 43				–	72
Line 71 minus line 72 (if negative, enter "0")				=	73

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 2016):

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.

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%.

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.

See the privacy notice on your return.

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

		1
+		2
+		3
+		4
=		5

		6
-		7
=		8

		8
-		9
=		9

Prince Edward Island Tuition and Education Amounts

If you were a **student who was a resident of Prince Edward Island**, complete the regular Schedule PE(S11).

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 2015 notice of assessment or notice of reassessment. If you resided in Quebec at the end of 2015, enter your unused **federal** tuition, education, and textbook amounts.

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

Eligible tuition fees paid for 2016

		2
--	--	----------

Education amount for 2016: 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 =	+			3
--	-----------	---	--	--	----------

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

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

Add lines 2, 3, and 4.

Total 2016 tuition and education amounts

		5
--	--	----------

Add lines 1 and 5.

Total available tuition and education amounts

+		5
=		6

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%.

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

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

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

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

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

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

**Prince Edward Island tuition
and education amounts
claimed by the student for 2016**

		10
--	--	-----------

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			7,474 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 \$6,795)		3

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

Line 5816 – Amount for an eligible dependant

Base amount			7,474 00	1
Dependant's net income (line 236 of his or her return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$6,795)		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, 2016) 6,890|00 1

Supplement calculation if you were **under 18 years of age** on December 31, 2016

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 less .				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 1999 or later

Medical expenses from line 330 of your federal Schedule 1				1
Enter \$1,678 or 3% of line 236 of your return, whichever is less .	-			2
Line 1 minus line 2 (if negative, enter "0")	=			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 less .	-			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			× 10.5%	=		
-------------------------	--	--	---------	---	--	--

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	-		2	× 3.05%	=	
Line 1 minus line 2	=		4	× 10.5%	=	
Add lines 3 and 5.	=		6			

Enter the amount on line 13 of Section PE428MJ.

Line 64 – Prince Edward Island political contribution tax credit

If your total political contributions (on line 63 of Section PE428MJ) are **more than \$1,150**, enter \$500 on line 64 of Section PE428MJ.

Otherwise, complete the appropriate column depending on the amount on line 63.

	Line 63 is \$100 or less	Line 63 is more than \$100, but not more than \$550	Line 63 is more than \$550	
Enter your total contributions.				1
	-	-	-	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	×	×	×	4
Multiply line 3 by line 4.	=	=	=	5
	+	+	+	6
Add lines 5 and 6.	=	=	=	7

Enter this amount on line 64 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. 1

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. Nova Scotia tax on taxable income	=	=	=	=	=	8

Enter your Nova Scotia tax on taxable income from line 8. 9

Enter your Nova Scotia tax on split income from Form T1206. + 10

Add lines 9 and 10. = 11

Enter your Nova Scotia non-refundable tax credits from line D in the Nova Scotia column in Part 3 of this form. 12

Residents of Nova Scotia only:
 Nova Scotia dividend tax credit
 Credit calculated for line 13 on the *NS Worksheet (MJ)* + 13

Nova Scotia minimum tax carry-over
 Amount from line 427 of your federal Schedule 1 x 57.5% = + 14

Add lines 12, 13 and 14. = ▶ – 15

Line 11 minus line 15 (if negative, enter "0") = 16

Nova Scotia additional tax for minimum tax purposes
 Amount from line 117 of Form T691 x 57.5% = + 17

Add lines 16 and 17. = 18

Percentage of income allocated to Nova Scotia, from column 5 of the chart in Part 1 of this form x % 19

Multiply line 18 by the percentage on line 19. = 20

If you were **not a resident of Nova Scotia**, enter the amount from line 20 on line 26 and continue on line 27.

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 x 8.79% = 21

NS dividend tax credit from line 13 in this section + 22

Add lines 21 and 22. = 23

Percentage of income not allocated to NS: 100% **minus** percentage on line 19 x % 24

Multiply line 23 by the percentage calculated on line 24. = ▶ – 25

Line 20 minus line 25 (if negative, enter "0"); **or** if you were not a resident of NS, enter the amount from line 20. **Adjusted Nova Scotia income tax** = 26

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed
T2203 – 2016

Section NS428MJ, Nova Scotia tax (continued)

Enter the amount from line 26 on the previous page. _____ | _____ 27

Residents of Nova Scotia only:

Enter the provincial foreign tax credit from Form T2036.	-		28
Line 27 minus line 28 (if negative, enter "0")	=		29
Nova Scotia research and development tax credit recapture	5248 +		30
Add lines 29 and 30.	=		31

If, at the end of the year, you **were not a resident of Nova Scotia**, enter the amount from line 31 on line 51 and continue on line 52.

Nova Scotia low-income tax reduction

(for residents of Nova Scotia only)

If you had a spouse or common-law partner on December 31, 2016, you have to agree on who will claim the tax reduction as **only one of you** can make this claim for your family.

Adjusted family income for the calculation of the Nova Scotia low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	_____ 32	_____ 32
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)	+ _____ 33	+ _____ 33
Add lines 32 and 33.	= _____ 34	= _____ 34
Total of the UCCB income (line 117 of the return) and the RDSP income (included on line 125 of the return)	- _____ 35	- _____ 35
Line 34 minus line 35 (if negative, enter "0")	= _____ 36	= _____ 36
Add the amounts from line 36 in column 1 and column 2, if applicable. Enter the result on line 45 below.	Adjusted family income _____	_____ 37

Enter the amount from line 31 above. _____ | _____ 38

Basic reduction	claim \$300	6195		39
Reduction for spouse or common-law partner	claim \$300	6197	+	40
Reduction for an eligible dependant claimed at line 5816	claim \$300	6199	+	41
Add lines 39, 40 and 41.	(maximum \$600)		=	42

Reduction for dependent children born in 1998 or later				
Number of dependent children (do not include a child claimed on line 41)	6099	× \$165 =	+	43
Add lines 42 and 43.			=	44

Adjusted family income

Enter the amount from line 37 above.				45
Base amount	-	15,000.00		46
Line 45 minus line 46 (if negative, enter "0")	=			47
Applicable rate	×	5%		48
Multiply line 47 by line 48.	=		▶	49
Line 44 minus line 49 (if negative, enter "0")	=		▶	50
Line 38 minus line 50 (if negative, enter "0")	=			51

**Nova Scotia
low-income tax reduction**

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed

T2203 – 2016

Section NS428MJ, Nova Scotia tax (continued)

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

Political contribution tax credit

Nova Scotia political contributions made in 2016 **6210** × 75% = (max. \$750) 53
 Line 52 minus line 53 (if negative, enter "0") 54

Food bank tax credit for farmers

(residents of Nova Scotia only)

Enter the amount of qualifying donations that have also been claimed as charitable donations. **6098** × 25% = 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 1951 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 2016):

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.

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

Pension income amount:

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

(maximum \$1,173)

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

Disability amount:

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

+		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 Nova Scotia, complete Schedule NS(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 \$29,590 or less. If the taxable income is more than \$29,590, enter instead the result of the following calculation: amount from line 39 of his or her Form NS428 divided by 8.79%.

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

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).

-		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 Nova Scotia column in Part 3 of Form T2203.

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

-		8
=		9

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 2015 notice of assessment or notice of reassessment				1
Eligible tuition fees paid for 2016				2
Education amount for 2016: 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).		$\times \$60 =$	+	3
Enter the number of months from column C .		$\times \$200 =$	+	4
Add lines 2, 3, and 4.	Total 2016 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 \$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%.				
Total of lines 5804 to 5848 in the Nova Scotia column in Part 3 of Form T2203				7
Line 7 minus line 8 (if negative, enter "0")			-	8
Unused Nova Scotia tuition and education amounts claimed for 2016: Enter the amount from line 1 or line 9, whichever is less .				9
Line 9 minus line 10			-	10
2016 tuition and education amounts claimed for 2016 Enter the amount from line 5 or line 11, whichever is less .				11
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NS column in Part 3 of Form T2203.	Nova Scotia tuition and education amounts claimed by the student for 2016		+	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. (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 NS column in Part 3 of your Form T2203 or on line 4 of your Schedule NS(S2)MJ, the amount transferred (cannot be more than the amount on line 16). <small>See the privacy notice on your return.</small>	Nova Scotia tuition and education amounts transferred			17

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)	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,481)	=	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)	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,481)	=	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)	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,798)	=	3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed.	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")			=	5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			18,575 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$4,898)	=	3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed.	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")			=	5

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

Nova Scotia worksheet (MJ) (continued)

Line 5844 – Disability amount (for self)Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2016) 7,341|00 1**Supplement** calculation if you were **under 18 years of age** on December 31, 2016

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
Line 3 minus line 4 (if negative, enter "0")	<u>=</u>	4
Line 2 minus line 5 (if negative, enter "0")	<u>=</u>	5
Add lines 1 and 6.	<u>=</u>	6
	<u>=</u>	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.	<u></u>	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 less .	<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 1999 or later**

Medical expenses from line 330 of your federal Schedule 1	<u></u>	1
Enter \$1,637 or 3% of line 236 of your return, whichever is less .	<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	<u></u>	1
Enter \$1,637 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	<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.

Nova Scotia worksheet (MJ) (continued)

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% =		
-------------------------	--	--	-----------	--	--

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	× 3.33% =	
Line 1 minus line 2	=		4	× 8.85% =	
Add lines 3 and 5.					
				+	3
				=	5
					6

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 – 2016

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 \$40,492 or less	Line 1 is more than \$40,492 but not more than \$80,985	Line 1 is more than \$80,985 but not more than \$131,664	Line 1 is more than \$131,664 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	– 40,492.00	– 80,985.00	– 131,664.00	– 150,000.00	3
	=	=	=	=	=	4
	x 9.68%	x 14.82%	x 16.52%	x 17.84%	x 20.3%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
	+ 0.00	+ 3,920.00	+ 9,921.00	+ 18,293.00	+ 21,564.00	7
Add lines 6 and 7.	=	=	=	=	=	8

Enter your New Brunswick tax on taxable income from line 8. _____ | _____ | **9**

Enter your New Brunswick tax on split income from Form T1206. + _____ | _____ | **10**

Add lines 9 and 10. = _____ | _____ | **11**

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

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

NB minimum tax carryover
Amount from line 427 of your federal Schedule 1 _____ x 57% = + _____ | _____ | **14**

Add lines 12 through 14. = _____ | _____ | **15**

Line 11 minus line 15 (if negative, enter "0") = _____ | _____ | **16**

New Brunswick additional tax for minimum tax purposes:
Form T691: line 108 minus line 111 _____ x 57% = + _____ | _____ | **17**

Add lines 16 and 17. = _____ | _____ | **18**

Percentage of income allocated to New Brunswick from column 5 of the chart in Part 1 of this form x _____ | % | **19**

Multiply line 18 by the percentage on line 19. = _____ | _____ | **20**

If you were **not a resident of New Brunswick**, enter the amount from line 20 on line 50 and continue.

Adjustments for residents of New Brunswick

NB pension income amount from line 5836 in the NB column in Part 3 of this form _____ x 9.68% = _____ | _____ | **21**

NB dividend tax credit from line 13 in this section + _____ | _____ | **22**

Add lines 21 and 22. = _____ | _____ | **23**

Percentage of income not allocated to NB:
100% **minus** percentage on line 19 x _____ | % | **24**

Multiply line 23 by the percentage calculated on line 24. = _____ | _____ | **25**

Lines 20 minus line 25 (if negative, enter "0") = _____ | _____ | **26**

Adjusted New Brunswick income tax

Residents of New Brunswick only:
Enter the provincial foreign tax credit calculated on Form T2036. – _____ | _____ | **27**

Line 26 minus line 27 (if negative, enter "0") = _____ | _____ | **28**

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Section NB428MJ, New Brunswick tax (continued)

Enter the amount from line 28 on the previous page. _____ 29

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 – _____ •30
 Line 29 minus line 30 (if negative, enter "0") = _____ 31

If you are claiming an amount on line 30, other than "0", enter the amount from line 31 on line 49 and continue.

If your net income (line 236 of your return) is less than \$37,352, or if you have an eligible dependant, spouse, or common-law partner and your adjusted family income is less than \$58,419, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 48 and continue on line 49.

Adjusted family income for the calculation of the New Brunswick low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	_____	32 _____ 32
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)	+ _____	33 + _____ 33
Add lines 32 and 33.	= _____	34 = _____ 34
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	– _____	35 – _____ 35
Line 34 minus line 35 (if negative, enter "0")	= _____	36 = _____ 36
Add the amounts from line 36 in column 1 and column 2, if applicable. Enter the result on line 43.	Adjusted family income	_____ 37

Enter the amount from line 31 above. _____ 38

Basic reduction	claim \$632	6157		39
Reduction for your spouse or common-law partner	claim \$632	6158	+	40
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$632	6159	+	41
Add lines 39, 40, and 41.	(maximum \$1,264)		=	42

Adjusted family income

Enter the amount from line 37.		43		
Base amount	– 16,285	00		44
Line 43 minus line 44 (if negative, enter "0")	=			45
Applicable rate	x	3%		46
Multiply line 45 by line 46.	=		▶	47
Line 42 minus line 47 (if negative, enter "0")			▶	48
New Brunswick low-income tax reduction			▶	49
Line 38 minus line 48 (if negative, enter "0")			=	49

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed
T2203 – 2016

Section NB428MJ, New Brunswick tax (continued)

Enter the amount from line 49 on the previous page.

--	--	--

 50

New Brunswick political contribution tax credit

New Brunswick political contributions made in 2016

6155		
-------------	--	--

 51

Credit calculated for line 52 on the *NB Worksheet (MJ)* (maximum \$500)

–		
---	--	--

 52

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

=		
---	--	--

 53

Labour-sponsored venture capital fund tax credit

Enter the credit amount from NB-LSVC-1 certificate(s). (maximum \$2,000)

6167		
-------------	--	--

 •54

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

=		
---	--	--

 55

Small business investor tax credit

Enter the credit amount from Form T1258.

–		
---	--	--

 56

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

--	--	--

Enter the result on line 4 in Part 5 of this form. **New Brunswick tax**

=		
---	--	--

 57

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

Amount from line 48	–	58
Amount from line 38	–	59
Line 58 minus line 59 (if negative, enter "0") Unused amount	=	60

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 2016):

If his or her net income is \$35,471 or less, enter \$4,765.

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

Pension income amount:

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

(maximum \$1,000)

Disability amount:

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

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.

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 \$40,492 or less. If the taxable income is more than \$40,492, enter instead the result of the following calculation: amount from line 38 of his or her Form NB428 divided by 9.68%.

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).

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 New Brunswick column in Part 3 of Form T2203.

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

See the privacy notice on your return.

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

New Brunswick Tuition and Education Amounts

If you were a **student** who was a **resident of New Brunswick**, complete the regular Schedule NB(S11), *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 New Brunswick** but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your New Brunswick tuition and education amounts to claim on line 5856 in the New Brunswick column in Part 3 of Form T2203.

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

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

Unused federal tuition, education, and textbook amounts from your 2015 notice of assessment or notice of reassessment			1
---	--	--	----------

Enter your eligible tuition fees paid for 2016.			2
---	--	--	----------

Education amount for 2016: 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).	x \$120 =	+		3
--	-----------	---	--	----------

Enter the number of months from column C .	x \$400 =	+		4
---	-----------	---	--	----------

Add lines 2, 3, and 4.	Total 2016 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 \$40,492 or less. If your taxable income is more than \$40,492, enter instead the result of the following calculation: amount from line 9 of section NB428MJ in Part 4 of your Form T2203 divided by 9.68%.			7
---	--	--	----------

Total of lines 5804 to 5848 in the New Brunswick column in Part 3 of Form T2203	-		8
---	---	--	----------

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

Unused New Brunswick tuition and education amounts claimed for 2016: Enter the amount from line 1 or line 9, whichever is less .	-		10
---	---	--	-----------

Line 9 minus line 10	=		11
----------------------	---	--	-----------

2016 tuition and education amounts claimed for 2016: Enter the amount from line 5 or line 11, whichever is less .	+		12
--	---	--	-----------

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NB column in Part 3 of Form T2203.	New Brunswick tuition and education amounts claimed by the student for 2016	=		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 NB column in Part 3 of your Form T2203 or on line 4 of your Schedule NB(S2)MJ, the amount transferred (cannot be more than the amount on line 16).	New Brunswick tuition and education amounts transferred			17
---	--	--	--	-----------

See the privacy notice on your return.

New Brunswick worksheet (MJ)

Protected B when completed
T2203 – 2016

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			4,765.00	1
Your net income from line 236 of your return		2		
Base amount	– 35,471.00	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			9,115.00	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 \$8,286)	3		

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

Line 5816 – Amount for an eligible dependant

Base amount			9,115.00	1
Dependant's net income (line 236 of his or her return)	–	2		
Line 1 minus line 2 (if negative, enter "0")	(maximum \$8,286)	3		

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			11,147.00	1
Dependant's net income (line 236 of his or her return)	–	2		
Line 1 minus line 2 (if negative, enter "0")	(maximum \$4,608)	3		
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed.	–	4		
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5		

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			20,347.00	1
Dependant's net income (line 236 of his or her return)	–	2		
Line 1 minus line 2 (if negative, enter "0")	(maximum \$4,609)	3		
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed.	–	4		
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5		

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

New Brunswick worksheet (MJ) (continued)

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2016)									7,900 00	1
Supplement calculation if you were under 18 years of age on December 31, 2016										
Maximum supplement									4,609 00	2
Total child care and attendant care expenses for you, claimed by you or by another person										
Base amount	-		2,699 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 \$12,509), **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 less .										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 1999 or later

Medical expenses from line 330 of your federal Schedule 1										1
Enter \$2,208 or 3% of line 236 of your return, whichever is less .	-									2
Line 1 minus line 2 (if negative, enter "0")	=									3

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

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant										1
Enter \$2,208 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	-									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			× 13.5% =		
-------------------------	--	--	-----------	--	--

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	× 3.625% =	
Line 1 minus line 2	=		4	× 13.5% =	
Add lines 3 and 5.					+
					=
					3
					5
					6

Enter the amount on line 13 of Section NB428MJ.

Line 52 – New Brunswick political contribution tax credit

If your total political contributions (line 51 of Section NB428MJ) were **more than \$1,075**, enter \$500 on line 52 of Section NB428MJ.

Otherwise, complete the appropriate column depending on the amount on line 51.

	Line 51 is \$200 or less	Line 51 is more than \$200, but not more than \$550	Line 51 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 52 of Section NB428MJ.

Part 4 – Provincial tax (multiple jurisdictions)

Section ON428MJ, Ontario tax

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

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

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

	Line 1 is \$41,536 or less	Line 1 is more than \$41,536 but not more than \$83,075	Line 1 is more than \$83,075 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Enter the amount from line 1.						2
Line 2 minus line 3 (cannot be negative)	– 0,00	– 41,536,00	– 83,075,00	– 150,000,00	– 220,000,00	3
	=	=	=	=	=	4
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
Add lines 6 and 7.	+ 0,00	+ 2,098,00	+ 5,898,00	+ 13,367,00	+ 21,879,00	7
Ontario tax on taxable income	=	=	=	=	=	8

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

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

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

Ontario minimum tax carryover

Enter the amount from line 11. _____ 12

Dividend tax credit (Residents of Ontario only, otherwise enter "0")

Enter the amount from line 13 of the *Ontario Worksheet (MJ)*. – _____ 13

Line 12 minus line 13 (if negative, enter "0") = _____ 14

Amount from line 427 of your federal Schedule 1 _____ x 33.67% = _____ 15

Enter the amount from line 14 or 15, whichever is less. – _____ 16

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

Percentage of income allocated to Ontario from column 5 of the chart in Part 1 of this form x _____ % 18

Multiply line 17 by the percentage on line 18. = _____ 19

If you were not a resident of Ontario at the end of the year, enter the amount from line 19 on line 25 and continue completing the form.

Adjustments for residents of Ontario:

Total of Ontario adoption expenses from line 5833 and Ontario pension income amount from line 5836 in the Ontario column in Part 3 of this form _____ x 5.05% = _____ 20

Percentage of income not allocated to Ontario: 100% minus percentage on line 18 x _____ % 21

Multiply line 20 by the percentage on line 21. = _____ 22

Line 19 minus line 22 (if negative, enter "0") = _____ 23

Enter your Ontario tax on split income from Form T1206. + _____ 24

Add lines 23 and 24. **Adjusted Ontario income tax** = _____ 25

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed

T2203 – 2016

Section ON428MJ, Ontario tax (continued)

Ontario surtax

Enter the amount from line 25 on the previous page.

Enter the amount from line 24 on the previous page.

Line 26 minus line 27

–	27
=	28

26

Complete lines 29 to 31 only if the amount at line 28 is **more than \$4,484**.

Otherwise, enter "0" on line 31 and continue completing the form.

(Line 28 minus \$4,484) × 20% (if negative, enter "0") =

(Line 28 minus \$5,739) × 36% (if negative, enter "0") =

Add lines 29 and 30.

Add lines 26 and 31.

	29
+	30
=	▶

31

32

Dividend tax credit (Residents of Ontario only, otherwise enter "0")

Enter the amount from line 13

Line 32 minus line 33 (if negative, enter "0")

–	33
=	34

Ontario additional tax for minimum tax purposes

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 35 of the *Ontario Worksheet (MJ)*.

Add lines 34 and 35.

+	35
=	36

If you were **not a resident of Ontario** at the end of the year, you are not claiming an Ontario tax reduction, there is an amount on line 35, or the amount on line 36 is "0", enter "0" on line 43 below and continue on line 44.

Ontario tax reduction (Residents of Ontario only)

Basic reduction

231|00 37

If you had a spouse or common-law partner on December 31, 2016, **only** the individual with the **higher net income** can claim the amounts on lines 38 and 39.

Reduction for dependent children born in 1998 or later

Number of dependent children **6269** × \$427 =

+ 38

Reduction for dependants with a mental or physical infirmity

Number of dependants **6097** × \$427 =

+ 39

Add lines 37, 38, and 39.

= 40

Enter the amount from line 40. × 2 =

41

Enter the amount from line 36.

– 42

Line 41 minus line 42 (if negative, enter "0") **Ontario tax reduction claimed**

= ▶

43

Line 36 minus line 43 (if negative, enter "0")

= 44

If you are **not a resident of Ontario** at the end of the year, enter the amount from line 44 on line 50.

Residents of Ontario only:

Ontario foreign tax credit (Residents of Ontario only, otherwise enter "0")

Enter your Ontario foreign tax credit from Form T2036.

Line 44 minus line 45 (if negative, enter "0")

–	45
=	46

Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations

6098 × 25% =

– 47

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

= 48

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 49 on the *Ontario Worksheet (MJ)*.**Ontario health premium** ▶

Add lines 48 and 49.

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

+ 49

Ontario tax

= 50

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 2016):

If his or her net income is \$36,387 or less, enter \$4,888.

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

Pension income amount:

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

(maximum \$1,384)

Disability amount:

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

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.

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 \$41,536 or less. If the taxable income is more than \$41,536, enter instead the result of the following calculation: amount from line 39 of his or her Form ON428 divided by 5.05%.

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).

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 Ontario column in Part 3 of Form T2203.

See the privacy notice on your return.

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

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

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 2015 notice of assessment or notice of reassessment. If you resided in Quebec at the end of 2015, enter your unused **federal** tuition, education, and textbook amounts.

Eligible tuition fees paid for 2016			2	
Education amount for 2016: 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).	× \$161 =	+	3	
Enter the number of months from column C .	× \$539 =	+	4	
Add lines 2, 3, and 4.	Total 2016 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 \$41,536 or less. If your taxable income is more than \$41,536, 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	-		7	
Line 7 minus line 8 (if negative, enter "0")	=		8	
Unused Ontario tuition and education amounts claimed for 2016: Enter the amount from line 1 or line 9, whichever is less .	-		9	▶
Line 9 minus line 10	=		10	▶

2016 tuition and education amounts claimed for 2016 Enter the amount from line 5 or line 11, whichever is less .			11	
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.			12	+
Ontario tuition and education amounts claimed by the student for 2016			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 \$6,922)			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 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). See the privacy notice on your return.			17	
Ontario tuition and education amounts transferred				▶

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			4,888 00	1
Your net income from line 236 of your return				2
Base amount	-	36,387 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			9,350 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 \$8,500)		3

Enter this amount on line 5812 in the Ontario column.

Line 5816 – Amount for an eligible dependant

Base amount			9,350 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,500)		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			11,426 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$4,719)		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			20,862 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 \$4,719)		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, 2016) 8,088|00 1

Supplement calculation if you were **under 18 years of age** on December 31, 2016

Maximum supplement		4,717 00	2	
Total of child care and attendant care expenses for you, claimed by you or by another person			3	
Base amount	-	2,763 00	4	
Line 3 minus line 4 (if negative, enter "0")	=		5	
Line 2 minus line 5 (if negative, enter "0")	=		6	7
Add lines 1 and 6.	=			7

Enter on line 5844 in the Ontario column the amount from line 7 (maximum \$12,805), **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.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (line 260 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant: Enter the amount on line 1 or line 5, whichever is less .	=		6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner and your dependent children born in 1999 or later

Allowable Ontario medical expenses (same expenses as those you can claim on line 330 of your federal Schedule 1 except as noted below*)

Also enter this amount on line 5788, in the Ontario column.			1
Enter \$2,266 or 3% of line 236 of your return, whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the Ontario column.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Allowable Ontario medical expenses for other dependant (same expenses as those you can claim on line 331 of your federal Schedule 1 except as noted below*)

Enter \$2,266 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .			1
Line 1 minus line 2 (if negative, enter "0")	-		2
(maximum \$12,214)	=		3

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 your federal Schedule 1, except for the following:
- if the amount you claimed for medical expenses on your federal Schedule 1 includes an amount for attendant care expenses that was limited to \$10,000 (\$20,000 in the year of death), the maximum Ontario claim for attendant care expenses is \$13,844 (\$27,687 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 \$6,922; and
 - the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,769.

The federal and provincial medical expenses you claim have to cover the **same 12-month period** ending in 2016, and be expenses no one has claimed on a 2015 return.

Ontario worksheet (MJ) (continued)

Line 13 – Ontario dividend tax credit

Calculate the amount to enter on line 13 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			x 10%	=		
-------------------------	--	--	-------	---	--	--

Enter the amount on line 13 of Section ON428MJ.

- 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 3 and 5.						
		1				
		2	x 4.2863%	=		3
		4	x 10%	=	+	5
					=	6

Enter the amount on line 13 of Section ON428MJ.

Line 35 – Additional tax for minimum tax purposes

If you entered an amount on line 95 of Form T691, complete this calculation.

Ontario basic additional tax

Line 95 of Form T691			x 33.67%	=		
Percentage of income allocated to Ontario from column 5 of the chart in Part 1 of this form						
Multiply line 1 by the percentage on line 2						
		1				
		2	x %	=		3
		3			▶	3

Ontario surtax on additional tax

Line 28 of Section ON428MJ			+			
Add lines 3 and 4.						
		4				
		5				

Complete lines 6 to 11 only if the amount on line 5 is more than \$4,484.
Otherwise, enter the amount from line 3 on line 35 of Section ON428MJ.

(Line 5		minus \$4,484)	x 20%	(if negative, enter "0")	=		
(Line 5		minus \$5,739)	x 36%	(if negative, enter "0")	=		
Add lines 6 and 7.							
Line 31 of Section ON428MJ.							
Line 8 minus line 9							
Add lines 3 and 10.							
		6					
		7	+	=		8	
		8	-	=		9	
		9			▶	+	10
		10			=	11	

Enter this amount on line 35 of Section ON428MJ.

Line 49 – Ontario health premiumEnter 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 49 of Section ON428MJ.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 49 of Section ON428MJ.

Taxable Income	Ontario health premium
not more than \$20,000	\$0
more than \$20,000 , but not more than \$25,000	<input type="text"/> – \$20,000 = <input type="text"/> × 6% = <input type="text"/>
more than \$25,000 , but not more than \$36,000	\$300
more than \$36,000 , but not more than \$38,500	<input type="text"/> – \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>
more than \$38,500 , but not more than \$48,000	\$450
more than \$48,000 , but not more than \$48,600	<input type="text"/> – \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>
more than \$48,600 , but not more than \$72,000	\$600
more than \$72,000 , but not more than \$72,600	<input type="text"/> – \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>
more than \$72,600 , but not more than \$200,000	\$750
more than \$200,000 , but not more than \$200,600	<input type="text"/> – \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>
more than \$200,600	\$900

Part 4 – Provincial tax (multiple jurisdictions)

Section MB428MJ, Manitoba tax

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

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

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

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	
–	0,00	31,000,00	67,000,00	2
=				3
x	10.8%	12.75%	17.4%	4
=				5
+	0,00	3,348,00	7,938,00	6
=				7

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5.

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

=				8
---	--	--	--	----------

Enter your Manitoba tax on taxable income from line 8.

Enter your Manitoba tax on split income from Form T1206.

Add lines 9 and 10.

		9
+		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)*

Manitoba minimum tax carryover:

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

Add lines 12 to 14.

Line 11 minus line 15 (if negative, enter "0")

Manitoba additional tax for minimum tax purposes

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

Add lines 16 and 17.

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

Multiply line 18 by the percentage on line 19.

		12
+		13
+		14
=		15
=		16
+		17
=		18
x	%	19
=		20

If you were **not a resident of Manitoba**, enter the amount from line 20 on line 26 below, and continue on line 27.

Adjustments for residents of Manitoba

Total of Manitoba fitness amount from line 5839, children's

arts amount from line 5841, adoption expenses from

line 5833, and pension income amount from line 5836

in the Manitoba column in Part 3 of this form × 10.8% =

Manitoba dividend tax credit from line 13 in this section

Add lines 21 and 22.

Percentage of income not allocated to Manitoba: 100% **minus** percentage on line 19

Multiply line 23 by the percentage calculated on line 24.

Lines 20 minus line 25 (if negative, enter "0")

Adjusted Manitoba income tax

		21
+		22
=		23
x	%	24
=		25
=		26

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Section MB428MJ, Manitoba tax (continued)

Enter the amount from line 26 on the previous page. 27

Manitoba political contribution tax credit

Total Manitoba political contributions made in 2016	6140			28
Credit calculated for line 29 on the <i>Manitoba Worksheet (MJ)</i>				29
			-	
Line 27 minus line 29 (if negative, enter "0")			=	30

Labour-sponsored funds tax credit

Enter your labour-sponsored funds tax credit from Slip T2C (MAN.).	6080			•31
Line 30 minus line 31 (if negative, enter "0")			=	32

Residents of Manitoba only: Enter the provincial foreign tax credit from Form T2036. 33

Line 32 minus line 33 (if negative, enter "0")				34
			=	

Enter your Manitoba community enterprise development tax credit from line 7 of Form T1256. •35

Line 34 minus line 35 (if negative, enter "0")	6085			36
			=	

Enter your Manitoba small business venture capital tax credit for individuals from line 6 of Form T1256-1. •37

Line 36 minus line 37 (if negative, enter "0")	6092			38
			=	

Enter the Manitoba employee share purchase tax credit from line 14 of Form T1256-2. •39

Line 38 minus line 39 (if negative, enter "0")	6096			40
			=	

Enter the Manitoba mineral exploration tax credit from Form T1241. •41

Line 40 minus line 41 (if negative, enter "0")	6083			42
			=	

Residents of Manitoba only:

Enter the Manitoba tuition fee income tax rebate from Form T1005.	6086			•43
Line 42 minus line 43 (if negative, enter "0")			=	

Enter the result on line 6 in Part 5 of this form.				44
	Manitoba tax		=	

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 1998 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 1998 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, 2016, 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 2016;
- 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 dependent children born in 1998 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 6072 × \$2,752 =	+		7
Amount for disabled dependants born in 1998 or earlier	Number of disabled dependants 6074 × \$2,752 =	+		8
Amount for dependent children born in 1998 or later (complete the chart below)	Number of dependent children 6076 × \$2,752 =	+		9
Add lines 1 to 9.		=		10
Enter your net income from line 236 of your return.		× 9% =		11
Line 10 minus line 11 (if negative, enter "0").				
Enter this amount on line 6147 in the Manitoba column in Part 3 of Form T2203.	Family tax benefit	=		12

Details of dependent children born in 1998 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

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 2016):

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.

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

Pension income amount:

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

(maximum \$1,000)

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

Disability amount:

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

	+		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 Manitoba, complete Schedule MB(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 \$31,000 or less. If the taxable income is more than \$31,000, enter instead the result of the following calculation: amount from line 44 of his or her Form MB428 divided by 10.8%.

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

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5830, 5845, 5839, 5841, and 5833 of his or her Form MB428 plus line 13 of his or her Schedule MB(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 Manitoba column in Part 3 of Form T2203.

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

	-		8
	=		9

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 2015 notice of assessment or notice of reassessment				1
Eligible tuition fees paid for 2016				2
Education amount for 2016: 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).	$\times \$120 =$	+		3
Enter the number of months from column C .	$\times \$400 =$	+		4
Add lines 2, 3, and 4.	Total 2016 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 \$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%.				7
Total of lines 5804 to 5848 in the Manitoba column in Part 3 of Form T2203	-			8
Line 7 minus line 8 (if negative, enter "0")	=			9
Unused Manitoba tuition and education amounts claimed for 2016				
Enter the amount from line 1 or line 9, whichever is less .	-			10
Line 9 minus line 10	=			11
2016 tuition and education amounts claimed for 2016				
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 Manitoba column in Part 3 of Form T2203.				13
Manitoba tuition and education amounts claimed by the student for 2016				

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.				14
Amount from line 12		-		15
Line 14 minus line 15 (if negative, enter "0")		=		16
Enter the amount from line 19 of the student's Schedule (S11) for his or her province or territory of residence (read notes below).				17
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 less).				
				18
Manitoba tuition and education amounts transferred				

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).

See the privacy notice on your return.

Manitoba Worksheet (MJ)

Protected B when completed
T2203 – 2016

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 18 years of age or older on December 31, 2016)	6,180	00	1
Supplement calculation if you were under 18 years of age on December 31, 2016			
Maximum supplement	3,605	00	2
Total of child care and attendant care expenses for you, claimed by you or by another person	3		
Base amount	2,112	00	4
Line 3 minus line 4 (if negative, enter "0")	=		5
Line 2 minus line 5 (if negative, enter "0")	=		6
Add lines 1 and 6.	+		7

Enter this amount on line 5844 in the 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 less .			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 1999 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,728 or 3% of line 236 of your return, whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		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 less .	-		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						
Line 180 of your return	-		2	x 0.7835% =		
Line 1 minus line 2	=		4	x 8% =		
Add lines 3 and 5.	=					

Enter this amount on line 13 in Section MB428MJ.

Line 29 – Manitoba political contribution tax credit

If your total political contributions (line 28 in Section MB428MJ) were **more than \$1,275**, enter \$650 on line 29 in Section MB428MJ.

Otherwise, complete the appropriate column depending on the amount on line 28.

	Line 28 is \$400 or less	Line 28 is more than \$400 but not more than \$750	Line 28 is more than \$750	
Enter your total contributions.	-	-	-	1
	0.00	400.00	750.00	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	75%	50%	33.33%	4
Multiply line 3 by line 4.	=	=	=	5
	0.00	300.00	475.00	6
Add lines 5 and 6.	=	=	=	7

Enter this amount on line 29 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 \$44,601 or less	Line 1 is more than \$44,601 but not more than \$127,430	Line 1 is more than \$127,430	
Enter the amount from line 1.				1
Line 2 minus line 3 (cannot be negative)	– 0.00	– 44,601.00	– 127,430.00	2
Multiply line 4 by line 5.	x 11%	x 13%	x 15%	3
	=	=	=	4
	+ 0.00	+ 4,906.00	+ 15,674.00	5
	=	=	=	6
				7
Add lines 6 and 7.	=	=	=	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.

6355 – 10

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)*

Saskatchewan minimum tax carryover:

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

Add lines 14 to 16.

Line 13 minus line 17 (if negative, enter "0")

Saskatchewan additional tax for minimum tax purposes

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

Add lines 18 and 19.

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

Multiply line 20 by the percentage on line 21.

Enter your Saskatchewan tax on taxable income from line 8.				9
Line 9 minus line 10	=			10
Enter your Saskatchewan tax on split income from Form T1206.	+			11
Add lines 11 and 12.	=			12
Enter your Saskatchewan non-refundable tax credits from line C in the Saskatchewan column in Part 3 of this form.				13
Residents of Saskatchewan only: Saskatchewan dividend tax credit				14
Credit calculated for line 15 on the <i>Saskatchewan Worksheet (MJ)</i>	+			15
Saskatchewan minimum tax carryover:				16
Amount from line 427 of your federal Schedule 1 <input type="text"/> × 50% =	+			17
Add lines 14 to 16.	=			18
Line 13 minus line 17 (if negative, enter "0")	=			19
Saskatchewan additional tax for minimum tax purposes	+			20
Form T691: Line 108 minus line 111 <input type="text"/> × 50% =	=			21
Add lines 18 and 19.	=			22
Percentage of income allocated to Saskatchewan from column 5 of the chart in Part 1 of this form	x	%		23
Multiply line 20 by the percentage on line 21.	=			24

If you were **not a resident of Saskatchewan**, enter the amount from line 22 on line 30 below, and continue on line 31.

Adjustments for residents of Saskatchewan

Saskatchewan pension income amount from line 5836 in the Saskatchewan column in Part 3 of this form × 11% =

Saskatchewan dividend tax credit from line 15 in this section

Add lines 23 and 24.

Percentage of income not allocated to Saskatchewan:

100% **minus** percentage on line 21

Multiply line 25 by the percentage calculated on line 26.

Lines 22 minus line 27 (if negative, enter "0")

Adjusted Saskatchewan income tax

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

Line 28 minus line 29 (if negative, enter "0")

Saskatchewan pension income amount from line 5836 in the Saskatchewan column in Part 3 of this form <input type="text"/> × 11% =				23
Saskatchewan dividend tax credit from line 15 in this section	+			24
Add lines 23 and 24.	=			25
Percentage of income not allocated to Saskatchewan:				26
100% minus percentage on line 21	x	%		27
Multiply line 25 by the percentage calculated on line 26.	=			28
Lines 22 minus line 27 (if negative, enter "0")	=			29
Adjusted Saskatchewan income tax				30
Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036.	–			31
Line 28 minus line 29 (if negative, enter "0")	=			32

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Section SK428MJ, Saskatchewan tax (continued)

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

Saskatchewan political contribution tax credit

Enter Saskatchewan political contributions made in 2016. **6368** 32
 Credit calculated for line 33 on the *Saskatchewan Worksheet (MJ)* (maximum \$650) 33
 Line 31 minus line 33 (if negative, enter "0") 34

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) 35
 For investments in venture capital corporations that are registered federally:
 Enter your tax credit from Slip T2C (Sask.) (maximum \$1,000) + 36
 Add lines 35 and 36. (maximum \$1,000) **6374** = 37
 Line 34 minus line 37 (if negative, enter "0") 38

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** 39
 Unused one-time trade entry credit from your 2015 notice of assessment or notice of reassessment 40
 Enter your annual maintenance credit from Part 4 of Form T1284. **6357** + 41
 Add lines 40 and 41. = 42
 Enter the amount from line 39 or line 42, whichever applies. 43
 Line 38 minus line 43 (if negative, enter "0") 44

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC **6360** 45
 Unused Saskatchewan mineral exploration tax credit from your 2015 notice of assessment or notice of reassessment + 46
 Add lines 45 and 46. = 47
 Line 44 minus line 47 (if negative, enter "0") 48

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

Enter the amount from line 10 of Form RC360, *Saskatchewan Graduate Retention Program*. **6364** 49
 Line 48 minus line 49 (if negative, enter "0") 50

Saskatchewan qualifying environmental trust tax credit

Enter your Saskatchewan qualifying environmental trust tax credit. 51
 Line 50 minus line 51 (if negative, enter "0") 52
 Enter the result on line 7 in Part 5 of this form. **Saskatchewan tax**

Request for carryback of unused mineral exploration tax credit

Amount from line 47 53
 Amount from line 44 54
 Line 53 minus line 54 (if negative, enter "0") 55
 Enter on line 56 any part of the amount from line 55 you want to carry back to 2015 to reduce your Saskatchewan tax. Enter on line 57 any amount you want to carry back to 2014 and on line 58 any amount you want to carry back to 2013.
 Enter the amount you want to carry back to 2015. **6361** 56
 Enter the amount you want to carry back to 2014. **6362** 57
 Enter the amount you want to carry back to 2013. **6363** 58

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

Details of dependent children born in 1998 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 1998 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 2016):

If his or her net income is \$35,927 or less, enter \$4,826.

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 \$44,601 or less. If the taxable income is more than \$44,601, 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

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 2015 notice of assessment or notice of reassessment 1

Eligible tuition fees paid for 2016 2

Education amount for 2016: 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). $\times \$120 =$ 3

Enter the number of months from column **C**. $\times \$400 =$ 4

Add lines 2, 3, and 4. **Total 2016 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 \$44,601 or less. If your taxable income is more than \$44,601, 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%. 7

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

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

Unused Saskatchewan tuition and education amounts claimed for 2016: Enter the amount from line 1 or line 9, whichever is **less**. 10

Line 9 minus line 10 11

2016 tuition and education amounts claimed for 2016: Enter the amount from line 5 or line 11, whichever is **less**. 12

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the SK column in Part 3 of Form T2203. **Saskatchewan tuition and education amounts claimed by the student for 2016** 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 Saskatchewan column in Part 3 of your Form T2203 **or** on line 6 of your Schedule SK(S2)MJ, the amount transferred (cannot be more than line 16). **Saskatchewan tuition and education amounts transferred** 17

See the privacy notice on your return.

Saskatchewan Worksheet (MJ)

Protected B when completed
T2203 – 2016

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			4,826 00	1
Your net income from line 236 of your return				2
Base amount	–	35,927 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 5808 in the Saskatchewan column.

Line 5812 – Spouse or common-law partner amount

Base amount			17,428 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 \$15,843 or the amount on line 3, whichever is **less**.

Line 5816 – Amount for an eligible dependant

Base amount			17,428 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 \$15,843 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			15,957 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$9,334)		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			25,274 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$9,334)		3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed.	–			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

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

Saskatchewan Worksheet (MJ) (continued)

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2016) 9,334|00 1
Supplement calculation if you were **under 18 years of age** on December 31, 2016

Maximum supplement					
		9,334 00			2
Total of child care and attendant care expenses for you, claimed by you or by another person					3
Base amount	-	2,734 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 Saskatchewan column (maximum \$18,668), **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 Saskatchewan at the end of the year, Form SK428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a resident of Saskatchewan at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.					
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form SK428		+			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 less .					6

Enter on line 5848 in the Saskatchewan 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 1999 or later

Medical expenses from line 330 of your federal Schedule 1					
Enter \$2,237 or 3% of line 236 of your return, whichever is less .		-			2
Line 1 minus line 2 (if negative, enter "0")		=			3

Enter this amount on line ME in the Saskatchewan column.

Line 15 – Saskatchewan dividend tax credit

Calculate the amount to enter on line 15 in Section SK428MJ 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	11%	=	

Enter this amount on line 15 in Section SK428MJ.

- 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	-		x	3.367%	=
Line 1 minus line 2	=		x	11%	=
Add lines 3 and 5.			+		6
			=		

Enter this amount on line 15 in Section SK428MJ.

Saskatchewan Worksheet (MJ) (continued)

Line 33 – Saskatchewan political contribution tax credit

If your total political contributions (line 32 in Section SK428MJ) were **more than \$1,275**, enter \$650 on line 33 in Section SK428MJ.

Otherwise, complete the appropriate column depending on the amount on line 32.

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 33 in Section SK428MJ.

	Line 32 is \$400 or less	Line 32 is more than \$400 but not more than \$750	Line 32 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. 1

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

	Line 1 is \$125,000 or less	Line 1 is more than \$125,000 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$200,000	Line 1 is more than \$200,000 but not more than \$300,000	Line 1 is more than \$300,000	
Enter the amount from line 1.						2
Line 2 minus line 3 (cannot be negative)	0.00	125,000.00	150,000.00	200,000.00	300,000.00	3
	=	=	=	=	=	4
	x 10%	x 12%	x 13%	x 14%	x 15%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
	0.00	12,500.00	15,500.00	22,000.00	36,000.00	7
Add lines 6 and 7.						
Alberta tax on taxable income	=	=	=	=	=	8

Enter your Alberta tax on taxable income from line 8. 9
Residents of Alberta only: Alberta tax on split income from Form T1206 10
 Add lines 9 and 10. 11

Enter your Alberta non-refundable tax credits from line C in the Alberta column in Part 3 of this form. 12
Residents of Alberta only: Alberta dividend tax credit
 Credit calculated for line 13 on the *Alberta Worksheet (MJ)* 13
 Alberta minimum tax carryover:
 Amount from line 427 of your federal Schedule 1 x 35% = 14
 Add lines 12 to 14. 15
 Line 11 minus line 15 (if negative, enter "0") 16
 Alberta additional tax for minimum tax purposes
 Form T691: line 108 minus line 111 x 35% = 17
 Add lines 16 and 17. 18
 Percentage of income allocated to Alberta from column 5 of the chart in Part 1 of this form 19
 Multiply line 18 by the percentage on line 19. 20

If you were **not a resident of Alberta**, enter the amount from line 20 on line 32 below, and continue on line 33.

Adjustments for residents of Alberta

Total of Alberta adoption expenses from line 5833 and pension income amount from line 5836 in the Alberta column in Part 3 of this form x 10% = 21
 Alberta dividend tax credit from line 13 in this section + 22
 Add lines 21 and 22. = 23
 Percentage of income not allocated to Alberta: 100% **minus** percentage on line 19 x % 24
 Multiply line 23 by the percentage calculated on line 24. = 25
 Line 20 minus line 25 (if negative, enter "0") = 26
 Alberta tax on split income from line 10 27
 Percentage of income not allocated to Alberta: 100% **minus** percentage on line 19 x % 28
 Multiply line 27 by the percentage calculated on line 28. = 29
 Add lines 26 and 29. **Adjusted Alberta income tax** = 30
Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036. - 31
 Line 30 minus line 31 (if negative, enter "0") = 32

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed
T2203 – 2016

Section AB428MJ, Alberta tax (continued)

Enter the amount from line 32 on the previous page.

	33
--	----

Alberta political contribution tax credit

Enter your Alberta political contributions made in 2016 from your official receipt called *Annual Contribution*.

	34
--	----

Credit calculated for line 34 on the *Alberta Worksheet (MJ)* (maximum \$1,000)

	35
--	----

Enter your Alberta political contributions made in 2016 from your official receipt called *Senatorial Selection Campaign Contribution*.

	36
--	----

Credit calculated for line 36 on the *Alberta Worksheet (MJ)* (maximum \$1,000)

	37
--	----

Add lines 35 and 37. **Alberta political contribution tax credit**

	38
--	----

Line 33 minus line 38 (if negative, enter "0")

	39
--	----

Enter the result on line 8 in Part 5 of this form. **Alberta tax**

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 2016):

If his or her net income is \$38,275 or less, enter \$5,141.

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 \$1,421)

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 if it is \$125,000 or less. If the taxable income is more than \$125,000, enter instead the result of the following calculation: amount from line 39 of his or her Form AB428 divided by 10%.

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.

See the privacy notice on your return.

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

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

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 2015 notice of assessment or notice of reassessment			1
Eligible tuition fees paid for 2016			2
Education amount for 2016: 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).	× \$215 =		3
Enter the number of months from column C .	× \$717 =		4
Add lines 2, 3, and 4. Total 2016 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 \$125,000 or less. If your taxable income is more than \$125,000, enter instead the result of the following calculation: amount from line 9 of your Form AB428MJ in Part 4 of your Form T2203 divided by 10%.			7
Total of lines 5804 to 5848 in the Alberta column in Part 3 of Form T2203	-		8
Line 7 minus line 8 (if negative, enter "0")	=		9
Unused Alberta tuition and education amounts claimed for 2016 Enter the amount from line 1 or line 9, whichever is less .			10
Line 9 minus line 10	=		11
2016 tuition and education amounts claimed for 2016: 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 Alberta column in Part 3 of Form T2203. Alberta tuition and education amounts claimed by the student for 2016			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 Alberta column in Part 3 of your Form T2203, or on line 4 of your Schedule AB(S2)MJ, the amount transferred (cannot be more than line 16). Alberta tuition and education amounts transferred			17

See the privacy notice on your return.

Alberta Worksheet (MJ)

Protected B when completed
T2203 – 2016

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			5,141 00	1
Your net income from line 236 of your return				2
Base amount	–	38,275 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			18,451 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			18,451 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			17,736 00	1
Dependant's net income (line 236 of his or her return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$10,680)	=	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			27,662 00	1
Dependant's net income (line 236 of his or her return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$10,681)	=	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 18 years of age or older on December 31, 2016)	14,232 00	1
Supplement calculation if you were under 18 years of age on December 31, 2016		
Maximum supplement	10,680 00	2
Total child care and attendant care expenses for you, claimed by you or by another person		3
Base amount	- 2,912 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 \$24,912), **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 less .	=	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 1999 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter \$2,384 or 3% of line 236 of your return, whichever is less .	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

Enter this amount on line ME in the 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 \$2,384 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	-	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 13 – Alberta dividend tax credit

Calculate the amount to enter on line 13 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		x 10% =		
-------------------------	--	---------	--	--

Enter this amount on line 13 in Section AB428MJ.

- 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 3.08% =	
Line 1 minus line 2	=	4	x 10% =	+
Add lines 3 and 5.				5
				6

Enter this amount on line 13 in Section AB428MJ.

Lines 35 and 37 – Alberta political contribution tax credit

Complete this calculation for each type of Alberta political contribution.

If your total political contributions (line 34 or 36 in Section AB428MJ) were **more than \$2,300**, enter \$1,000 on line 35 or 37 (as applicable) in Section AB428MJ.

Otherwise, complete the appropriate column depending on the amounts on lines 34 or 36.

	Line 34 or 36 is \$200 or less	Line 34 or 36 is more than \$200 but not more than \$1,100	Line 34 or 36 is more than \$1,100	
Enter the amount of your contributions.	-	-	-	1
	0,00	200,00	1,100,00	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	75%	50%	33.33%	4
Multiply line 3 by line 4.	x	x	x	5
	0,00	150,00	600,00	6
Add lines 5 and 6.	+	+	+	7
	=	=	=	

Enter the result from line 7 on:

- line 35 in Section AB428MJ for your contributions from your receipt called *Annual Contribution*; or
- line 37 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. 2

Line 2 minus line 3 (cannot be negative) 3

Multiply line 4 by line 5. 4

Add lines 6 and 7. 5

British Columbia tax on taxable income 6

Line 1 is \$38,210 or less	Line 1 is more than \$38,210 but not more than \$76,421	Line 1 is more than \$76,421 but not more than \$87,741	Line 1 is more than \$87,741 but not more than \$106,543	Line 1 is more than \$106,543
0.00	38,210.00	76,421.00	87,741.00	106,543.00
5.06%	7.7%	10.5%	12.29%	14.7%
0.00	1,933.00	4,875.00	6,064.00	8,375.00

Enter your British Columbia tax on taxable income from line 8. 7

Enter your British Columbia tax on split income from Form T1206. 8

Add lines 9 and 10. 9

Enter your British Columbia non-refundable tax credits from line C in the British Columbia column in Part 3 of this form. 10

Residents of British Columbia only: British Columbia dividend tax credit
Credit calculated for line 13 on the *British Columbia Worksheet (MJ)* 11

British Columbia minimum tax carryover: 12

Amount from line 427 of your federal Schedule 1 $\times 33.7\% =$ 13

Add lines 12 to 14. 14

Line 11 minus line 15 (if negative, enter "0") 15

British Columbia additional tax for minimum tax purposes: 16

Amount from line 117 on Form T691 $\times 33.7\% =$ 17

Add lines 16 and 17. 18

Percentage of income allocated to British Columbia from column 5 of the chart in Part 1 of this form 19

Multiply line 18 by the percentage on line 19. 20

If you were **not a resident of British Columbia**, enter the amount from line 20 on line 28 below, and continue on line 29.

Adjustments for residents of British Columbia

Total of British Columbia adoption expenses from line 5833, children's fitness amount from line 5838, children's fitness equipment amount from line 5842, children's arts amount from line 5841, back-to-school amount from line 5846, education coaching amount from line 5843, and pension income amount from line 5836 in the British Columbia column in Part 3 of this form $\times 5.06\% =$ 21

British Columbia dividend tax credit from line 13 in this section 22

Add lines 21 and 22. 23

Percentage of income not allocated to British Columbia: 24

100% **minus** percentage on line 19 25

Multiply line 23 by the percentage calculated on line 24. 26

Lines 20 minus line 25 (if negative, enter "0") **Adjusted British Columbia income tax** 27

Residents of British Columbia only: Enter the provincial foreign tax credit from Form T2036. 28

Line 26 minus line 27 (if negative, enter "0") 29

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Section BC428MJ, British Columbia tax (continued)

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

BC tax reduction

If your net income (line 236 of your return) is **less than \$31,647**, complete the following calculation. Otherwise, enter "0" on line 38 and continue on line 39.

Basic reduction _____ | _____ 30
claim \$436

Enter your net income from line 236 of your return. _____ | _____ 31

Base amount - 19,400 | 00 32

Line 31 minus line 32 (if negative, enter "0") = _____ | _____ 33

Applicable rate x 3.56% 34

Multiply line 33 by line 34. = _____ | _____ ▶ 35

Line 30 minus line 35 (if negative, enter "0") = _____ | _____ 36

Percentage of income allocated to British Columbia from column 5 of the chart in Part 1 of this form x _____ | % 37

Multiply line 36 by the percentage on line 37. = _____ | _____ ▶ 38

Line 29 minus line 38 (if negative, enter "0") = _____ | _____ 39

Logging tax credit from Form FIN 542S or Form FIN 542P - _____ | _____ 40

Line 39 minus line 40 (if negative, enter "0") = _____ | _____ 41

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2016. 6040 _____ | _____ 42

Credit calculated for line 43 on the *British Columbia Worksheet (MJ)* (maximum \$500) - _____ | _____ 43

Line 41 minus line 43 (if negative, enter "0") = _____ | _____ 44

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate ESOP 20. 6045 _____ | • 45

Enter your employee venture capital tax credit from Certificate EVCC 30. 6047 + _____ | 46

Add lines 45 and 46. (maximum \$2,000) = _____ | _____ ▶ 47

Line 44 minus line 47 (if negative, enter "0") = _____ | _____ 48

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231. 6881 - _____ | _____ 49

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

Enter your British Columbia qualifying environmental trust tax credit. - _____ | _____ 51

Line 50 minus line 51 (if negative, enter the amount in brackets) _____ | _____

Enter the result on line 9 in Part 5 of this form. **British Columbia tax** = _____ | _____ 52

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 – 2016

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 2016):

If his or her net income is \$33,473 or less, enter \$4,497.

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

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

Pension income amount:

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

(maximum \$1,000)

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

Disability amount:

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

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

Tuition and education amounts: Enter the provincial amount designated 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.

	+		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 \$38,210 or less. If the taxable income is more than \$38,210, enter instead the result of the following calculation: amount from line 46 of his or her Form BC428 divided by 5.06%.

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

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5833, 5838, 5842, 5841, and 5843 of his or her Form BC428 plus line 13 of his or her Schedule BC(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 British Columbia column in Part 3 of Form T2203.

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

	-		8
	=		9

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 2015 notice of assessment or notice of reassessment 1

Eligible tuition fees paid for 2016 2

Education amount for 2016: 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 2016 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 \$38,210 or less. If your taxable income is more than \$38,210, 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%.

Total of lines 5804 to 5848 in the British Columbia column in Part 3 of Form T2203 7

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

Unused British Columbia tuition and education amounts claimed for 2016: Enter the amount from line 1 or line 9, whichever is **less**. 9

Line 9 minus line 10 10

2016 tuition and education amounts claimed for 2016: Enter the amount from line 5 or line 11, whichever is **less**. 11

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the British Columbia column in Part 3 of Form T2203. **British Columbia tuition and education amounts claimed by the student for 2016** 12

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the British Columbia column in Part 3 of Form T2203. **British Columbia tuition and education amounts claimed by the student for 2016** 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			4,497 00	1
Your net income from line 236 of your return				2
Base amount	–	33,473 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			9,445 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 \$8,586 or the amount on line 3, whichever is **less**.

Line 5816 – Amount for an eligible dependant

Base amount			9,445 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 \$8,586 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			11,377 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			19,237 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 18 years of age or older on December 31, 2016)		7,521 00	1
Supplement calculation if you were under 18 years of age on December 31, 2016			
Maximum supplement		4,388 00	2
Total of child care and attendant care expenses for you, claimed by you or by another person			
Base amount	-	2,547 00	3
Line 3 minus line 4 (if negative, enter "0")	=	-	4
Line 2 minus line 5 (if negative, enter "0")	=	+	5
Add lines 1 and 6.		=	6
			7

Enter this amount on line 5844 in the British Columbia column (maximum \$11,909), **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 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 less .			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 1999 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,085 or 3% of line 236 of your return, whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the 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 \$2,085 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	-		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					
Line 180 of your return	-		× 2.47% =		3
Line 1 minus line 2	=		× 10% =	+	5
Add lines 3 and 5.				=	6

Enter this amount on line 13 in Section BC428MJ.

Line 43 – British Columbia political contribution tax credit

If your total political contributions (line 42 in Section BC428MJ) were **more than \$1,150**, enter \$500 on line 43 in Section BC428MJ.

Otherwise, complete the appropriate column depending on the amount on line 42.

	Line 42 is \$100 or less	Line 42 is more than \$100 but not more than \$550	Line 42 is more than \$550	
Enter your total contributions.	0.00	100.00	550.00	1
Line 1 minus line 2 (cannot be negative)	=	=	=	3
Multiply line 3 by line 4.	× 75%	× 50%	× 33.33%	4
Add lines 5 and 6.	+ 0.00	+ 75.00	+ 300.00	6
	=	=	=	7

Enter this amount on line 43 in Section BC428MJ.

Part 4 – Territorial tax (multiple jurisdictions)

Protected B when completed
T2203 – 2016

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 \$45,282 or less	Line 1 is more than \$45,282 but not more than \$90,563	Line 1 is more than \$90,563 but not more than \$140,388	Line 1 is more than \$140,388 but not more than \$500,000	Line 1 is more than \$500,000	
Enter the amount from line 1.						2
Line 2 minus line 3 (cannot be negative)	– 0,00	– 45,282,00	– 90,563,00	– 140,388,00	– 500,000,00	3
	=	=	=	=	=	4
	x 6.4%	x 9%	x 10.9%	x 12.8%	x 15%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
	+ 0,00	+ 2,898,00	+ 6,973,00	+ 12,404,00	+ 58,435,00	7
Add lines 6 and 7. Yukon tax on taxable income	=	=	=	=	=	8

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

Enter your Yukon non-refundable tax credits from line D in the Yukon column in Part 3 of this form.		12
Yukon dividend tax credit:		
Credit calculated for line 13 on the <i>Yukon Worksheet (MJ)</i>	+	13
Yukon minimum tax carryover:		
Amount from line 427 of your federal Schedule 1 <input type="text"/> × 42.67% =	+	14
Add lines 12 to 14.	=	▶ <input type="text"/> 15
Line 11 minus line 15 (if negative, enter "0")	=	<input type="text"/> 16
Yukon additional tax for minimum tax purposes:		
Amount from line 117 of Form T691 <input type="text"/> × 42.67% =	+	<input type="text"/> 17
Add lines 16 and 17.	=	<input type="text"/> 18
Percentage of income allocated to Yukon from column 5 of the chart in Part 1 of this form	x	% 19
Multiply line 18 by the percentage on line 19.	=	<input type="text"/> 20

If you were **not a resident of Yukon**, enter the amount from line 20 on line 24 below, and continue on line 25.

Adjustments for residents of Yukon

Total of Yukon family caregiver amount for infirm children under 18 years of age from line 5825, Canada employment amount from line 5834, public transit amount from line 5835, children's arts amount from line 5841, and adoption expenses from line 5833 in the Yukon column in Part 3 of this form	<input type="text"/> × 6.4% =	<input type="text"/>	21
Percentage of income not allocated to Yukon: 100% minus percentage on line 19	x	%	22
Multiply line 21 by the percentage calculated on line 22.	=	▶ <input type="text"/>	23
Lines 20 minus line 23 (if negative, enter "0")	=	<input type="text"/>	24

Adjusted Yukon income tax

Continue on the next page.

Part 4 – Territorial tax (multiple jurisdictions)

Protected B when completed
T2203 – 2016

Section YT428MJ, Yukon tax (continued)

Enter the amount from line 24 on the previous page.

Residents of Yukon only: Enter the territorial foreign tax credit from Form T2036.

Line 25 minus line 26 (if negative, enter "0")

		25
–		26
=		27

Yukon political contribution tax credit

Enter your Yukon political contributions made in 2016.

6385

28

Credit calculated for line 29 on the *Yukon Worksheet (MJ)*

(maximum \$650)

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

Enter the result on line 10 in Part 5 of this form.

Yukon tax

–		29
=		30

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 2016):

If his or her net income is \$35,927 or less, enter \$7,125.

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

Family caregiver amount for infirm children under 18 years of age:

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.

		1
+		2
+		3
+		4
+		5
=		6

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

Enter the amount from line 260 of his or her return if it is \$45,282 or less. If the taxable income is more than \$45,282, enter instead the result of the following calculation: amount from line 43 of his or her Form YT428 divided by 6.4%.

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5834, 5835, 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.

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

		7
-		8
=	▶	9
=		10

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 2015 notice of assessment or notice of reassessment 1

Eligible tuition fees paid for 2016 2

Education and textbook amounts for 2016

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 2016 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 \$45,282 or less. If your taxable income is more than \$45,282, enter instead the result of the following calculation: amount from line 9 of section YT428MJ in Part 4 of your Form T2203 divided by 6.4%.

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 2016: Enter the amount from line 1 or line 13, whichever is **less**. 13

Line 13 minus line 14 = 14

Line 13 minus line 14 = 15

2016 tuition, education, and textbook amounts claimed for 2016: Enter the amount from line 9 or line 15, whichever is **less**. 16

Add lines 14 and 16. If you are the student, enter this amount on line 5856 in the Yukon column in Part 3 of Form T2203. **Yukon tuition, education, and textbook amounts claimed by the student for 2016** = 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 1999 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$2,237 or 3% of line 236 of your return, whichever is less .	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3

Enter this amount on line ME in the 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%	=		
-------------------------	--	--	---	-----	---	--	--

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	-		2	x	3.14%	=	3
Line 1 minus line 2	=		4	x	15%	=	5
Add lines 3 and 5.	+						6
	=						7

Enter this amount on line 13 in Section YT428MJ.

Line 29 – Yukon political contribution tax credit

If your total political contributions (line 28 in Section YT428MJ) were **more than \$1,275**, enter \$650 on line 29 in Section YT428MJ.

Otherwise, complete the appropriate column depending on the amount on line 28.

	Line 28 is \$400 or less	Line 28 is more than \$400 but not more than \$750	Line 28 is more than \$750	
Enter your total contributions.	-	-	-	1
	0.00	400.00	750.00	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	x 75%	x 50%	x 33.33%	4
Multiply line 3 by line 4.	=	=	=	5
	+ 0.00	+ 300.00	+ 475.00	6
Add lines 5 and 6.	=	=	=	7

Enter this amount on line 29 in Section YT428MJ.

Part 4 – Territorial tax (multiple jurisdictions) Section NT428MJ, Northwest Territories tax

Complete this section if you have income allocated to the 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 \$41,011 or less	Line 1 is more than \$41,011 but not more than \$82,024	Line 1 is more than \$82,024 but not more than \$133,353	Line 1 is more than \$133,353	
Enter the amount from line 1.					2
	– 0,00	– 41,011,00	– 82,024,00	– 133,353,00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	x 5.9%	x 8.6%	x 12.2%	x 14.05%	5
Multiply line 4 by line 5.	=	=	=	=	6
	+ 0,00	+ 2,420,00	+ 5,947,00	+ 12,209,00	7
Add lines 6 and 7.	=	=	=	=	8
	Northwest Territories tax on taxable income				

Enter your Northwest Territories tax on taxable income from line 8. 9
 Enter your Northwest Territories tax on split income from 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 minimum tax carry-over:			
Amount from line 427 of your federal Schedule 1 <input type="text"/> × 45% =	+	14	
Add lines 12 to 14.	=		15
Line 11 minus line 15 (if negative, enter "0")	=		16
Northwest Territories additional tax for minimum tax purposes:			
Amount from line 117 of Form T691 <input type="text"/> × 45% =	+	17	
Add lines 16 and 17.	=		18
Percentage of income allocated to the Northwest Territories from column 5 of the chart in Part 1 of this form	x	19	%
Multiply line 18 by the percentage on line 19.	=		20
Residents of Northwest Territories only: Enter the territorial foreign tax credit from Form T2036.	–		21
Line 20 minus line 21 (if negative, enter "0")	=		22

Northwest Territories political contribution tax credit

Northwest Territories political contributions made in 2016 23
 Credit calculated for line 24 on the *Northwest Territories Worksheet (MJ)* (maximum \$500) 24
 Line 22 minus 24 (if negative, enter "0") 25
 Enter the result on line 11 in Part 5 of this form. **Northwest Territories tax**

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 2016):

If his or her net income is \$35,927 or less, enter \$6,888.

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 \$41,011 or less. If the taxable income is more than \$41,011, 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**

-		8
=		9

See the privacy notice on your return.

Northwest Territories Tuition and Education Amounts

Protected B when completed
Schedule NT(S11)MJ
 T2203 – 2016

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 2015 notice of assessment or notice of reassessment | | **1**

Eligible tuition fees paid for 2016 | | **2**

Education amount for 2016: 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). × \$120 = + | | **3**

Enter the number of months from column **C**. × \$400 = + | | **4**

Add lines 2, 3, and 4. **Total 2016 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 \$41,011 or less. If your taxable income is more than \$41,011, 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%. | | **7**

Total of lines 5804 to 5848 in the Northwest Territories column in Part 3 of Form T2203 - | | **8**

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

Unused Northwest Territories tuition and education amounts claimed for 2016: Enter the amount from line 1 or line 9, whichever is **less**. - | | **10**

Line 9 minus line 10 = | | **11**

2016 tuition and education amounts claimed for 2016: Enter the amount from line 5 or line 11, whichever is **less**. + | | **12**

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Northwest Territories column in Part 3 of Form T2203. **Northwest Territories tuition and education amounts claimed by the student for 2016** = | | **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 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). **Northwest Territories tuition and education amounts** | | **17**

See the privacy notice on your return.

Northwest Territories Worksheet (MJ)

Protected B when completed

T2203 – 2016

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			6,888 00	1
Your net income from line 236 of your return				2
Base amount	–	35,927 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			14,081 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			14,081 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			11,290 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			20,607 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 18 years of age or older on December 31, 2016)		11,419 00	1
Supplement calculation if you were under 18 years of age on December 31, 2016			
Maximum supplement		4,667 00	2
Total of child care and attendant care expenses for you, claimed by you or by another person			3
Base amount	-	2,734 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 Northwest Territories column (maximum \$16,086), **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 the 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 less .		=	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 1999 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,237 or 3% of line 236 of your return, whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the 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 \$2,237 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	-		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		1			
Line 180 of your return	-	2	× 6%	=	3
Line 1 minus line 2	=	4	× 11.5%	=	5
Add lines 3 and 5.					6
					7

Enter this amount on line 13 in Section NT428MJ.

Line 24 – Northwest Territories political contribution tax credit

Calculate the amount to enter on line 24 in Section NT428MJ as follows:

- for contributions of **\$100 or less**, enter the amount of your contributions on line 24;
- 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 24.

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)

Enter this amount on line 24 in Section NT428MJ.

	-	100			2
	=	3			3
	×	50%			4
	=	5			5
	+	100			6
	=	7			7

Part 4 – Territorial tax (multiple jurisdictions)
Section NU428MJ, Nunavut tax

Protected B when completed
 T2203 – 2016

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 \$43,176 or less	Line 1 is more than \$43,176 but not more than \$86,351	Line 1 is more than \$86,351 but not more than \$140,388	Line 1 is more than \$140,388	
Enter the amount from line 1.					2
	– 0,00	– 43,176,00	– 86,351,00	– 140,388,00	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	+ 1,727,00	+ 4,749,00	+ 9,613,00	7
Add lines 6 and 7. Nunavut tax on taxable income	=	=	=	=	8

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

Enter your Nunavut non-refundable tax credits from line D in the Nunavut column in Part 3 of this form. _____ | _____ **12**
 Nunavut dividend tax credit:
 Credit calculated for line 13 on the *Nunavut Worksheet (MJ)* + _____ | _____ **13**
 Nunavut minimum tax carryover:
 Amount from line 427 of your federal Schedule 1 _____ x 45% = + _____ | _____ **14**
 Add lines 12 to 14. = _____ | _____ **15**
 Line 11 minus line 15 (if negative, enter "0") = _____ | _____ **16**
 Nunavut additional tax for minimum tax purposes:
 Amount from line 117 of Form T691 _____ x 45% = + _____ | _____ **17**
 Add lines 16 and 17. = _____ | _____ **18**
 Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form x _____ | % **19**
 Multiply line 18 by the percentage on line 19. **Adjusted Nunavut income tax** = _____ | _____ **20**

Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036. – _____ | _____ **21**
 Line 20 minus line 21 (if negative, enter "0") = _____ | _____ **22**
Residents of Nunavut only: Volunteer firefighters' tax credit **claim \$570 6229** – _____ | _____ **23**
 Line 22 minus line 23 (if negative, enter "0") = _____ | _____ **24**
 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 piece 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.

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

Age amount (if your spouse or common-law partner was 65 years of age or older in 2016):

If his or her net income is \$35,927 or less, enter \$9,710.

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

	+	
		2

Pension income amount:

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

(maximum \$2,000)

	+	
		3

Disability amount:

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

	+	
		4

Tuition, education, and textbook amounts: Enter the territorial amount designated 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.

	+	
		5

Add lines 1 to 5.

	=	
		6

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

Enter the amount from line 260 of his or her return if it is \$43,176 or less. If the taxable income is more than \$43,176, enter instead the result of the following calculation: amount from line 39 of his or her Form NU428 divided by 4%.

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

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).

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

His or her adjusted taxable income:

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

	=	
--	---	--

	-	
		9

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

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

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

	=	
		10

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 2015 notice of assessment or notice of reassessment 1

Eligible tuition fees paid for 2016 2

Education and textbook amounts for 2016

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 2016 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 \$43,176 or less. If your taxable income is more than \$43,176, 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%.

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

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

Unused Nunavut tuition, education, and textbook amounts claimed for 2016: Enter the amount from line 1 or 13, whichever is **less**. 13

Line 13 minus line 14 14

2016 tuition, education, and textbook amounts claimed for 2016: Enter the amount from line 9 or line 15, whichever is **less**. 15

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 2016** = 16

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 – 2016

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		9,710 00	1
Your net income from line 236 of your return			2
Base amount	– 35,927 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		12,947 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		12,947 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		11,290 00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	(maximum \$4,668)	=	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		20,607 00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	(maximum \$4,667)	=	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 18 years of age or older on December 31, 2016)		12,947 00	1
Supplement calculation if you were under 18 years of age on December 31, 2016			
Maximum supplement		4,667 00	2
Total child care and attendant care expenses for you, claimed by you or by another person			
Base amount	-	2,734 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 \$17,614), **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 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 less .			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 1999 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,237 or 3% of line 236 of your return, whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the 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% =	
-------------------------	--	--	-----------	--

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				
Line 180 of your return	-		× 2.91% =	
Line 1 minus line 2	=		× 5.51% =	+
Add lines 3 and 5.				=

Enter this amount on line 13 in Section NU428MJ.

Part 5 – Provincial and territorial taxes**Newfoundland and Labrador**

Enter the amount from line 64 of Section NL428MJ in Part 4.

 1**Prince Edward Island**

Enter the amount from line 69 of Section PE428MJ in Part 4.

+ **2****Nova Scotia**

Enter the amount from line 62 of Section NS428MJ in Part 4.

+ **3****New Brunswick**

Enter the amount from line 57 of Section NB428MJ in Part 4.

+ **4****Ontario**

Enter the amount from line 50 of Section ON428MJ in Part 4.

+ **5****Manitoba**

Enter the amount from line 44 of Section MB428MJ in Part 4.

+ **6****Saskatchewan**

Enter the amount from line 52 of Section SK428MJ in Part 4.

+ **7****Alberta**

Enter the amount from line 39 of Section AB428MJ in Part 4.

+ **8****British Columbia**

Enter the amount from line 52 of Section BC428MJ in Part 4.

+ **9****Yukon**

Enter the amount from line 30 of Section YT428MJ in Part 4.

+ **10****Northwest Territories**

Enter the amount from line 25 of Section NT428MJ in Part 4.

+ **11****Nunavut**

Enter the amount from line 24 of Section NU428MJ in Part 4.

+ **12****Provincial and territorial taxes**Add lines 1 through 12. **Enter this amount on line 428 of your return.** **13**

In addition to the credits included in Part 4, you may be eligible for certain **other tax credits**. The chart on the next page identifies the additional provincial and territorial credits and the applicable forms to be completed. Many of these credits are limited to the amount of tax payable to the province or territory; when this amount is required (for example, you are instructed to enter the tax from line 428 of your return or from another line of the regular provincial/territorial Form 428), use the provincial or territorial tax amount that you entered on lines 1 through 12 above. **Attach the completed forms to your return.**

For more information, call **1-800-959-8281**.

See the privacy notice on your return.

Province or territory	Other credits	Form
Newfoundland and Labrador	Newfoundland and Labrador research and development tax credit (individuals)	T1129
New Brunswick	New Brunswick residents only: New Brunswick Seniors' Home Renovation Tax Credit	NB(S12)
Ontario	Ontario tax credits for self-employed individuals Ontario residents only: 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 2017 Ontario trillium benefit and Ontario senior homeowners' property tax grant	ON479 ON479 ON(S12) - ON479 ON479 T1221 ON-BEN
Manitoba	Paid work experience tax credit Odour-control tax credit (individuals) Community enterprise development tax credit Employee share purchase tax credit Manitoba residents only: Personal tax credit Education property tax credit Seniors' school tax rebate 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
Saskatchewan	Saskatchewan residents only: Saskatchewan graduate tuition tax credit	RC360
British Columbia	British Columbia venture capital tax credit British Columbia residents only: Sales tax credit British Columbia home renovation tax credit for seniors and persons with disabilities 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 BC(S12) - BC479 T88 T1014 T1014-1 T1014-2
Yukon	Labour-sponsored venture capital corporation tax credit Yukon residents only: Children's fitness tax credit Small business investment tax credit Research and development tax credit (individuals) Yukon First Nation income tax credit	YT479 YT479 YT479 T1232 YT432
Northwest Territories	Northwest Territories residents only: Cost of living tax credit	NT479
Nunavut	Political contribution tax credit Nunavut residents only: Cost of living tax credit	NU479 NU479