

Information on Form T2203, Provincial and Territorial Taxes for 2018 – Multiple Jurisdictions

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

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

The same rules apply if you were a non-resident of Canada throughout 2018 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 and/or 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 and/or 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 and/or territorial taxes for 2018.

Which parts of Form T2203 do I need to complete?

Part 1 – Allocating income to multiple jurisdictions

Complete this part if either of the following applies to you:

- You resided in a province or territory of Canada on December 31, 2018 (or the date you left Canada if you emigrated from Canada in 2018) 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 allocated to a permanent establishment outside of that province or territory, or outside Canada.
- You were a non-resident of Canada throughout 2018 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.

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

Complete this part if you have income allocated to "Other" (line 5222 in Part 1) or to Quebec (line 5214 in Part 1).

Part 3 – Provincial and territorial non-refundable tax credits

Complete this part for each province and/or territory that you have income allocated to for 2018.

Part 4 – Provincial or territorial tax (multiple jurisdictions)

Complete this part for each province and/or territory that you have income allocated to for 2018.

Part 5 – Provincial and territorial tax summary

Complete this part to summarize your total provincial and territorial taxes.

Provincial and territorial credits not included in Form T2203

You may be eligible for other tax credits in addition to the credits included in Part 4 of Form T2203. The chart at the end of this package lists the forms you need to complete to claim the additional provincial and territorial credits you may be entitled to as a resident or non-resident.

Many of these credits are limited to the amount of tax payable to the province or territory. When this amount is required (for example, when 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 2018 Multiple Jurisdictions

- Use this form to calculate your provincial and/or territorial taxes for 2018 if **either** of the following applies:
 - You resided in a province or territory of Canada on December 31, 2018 (or the date you left Canada if you emigrated from Canada in 2018) 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 allocated to a permanent establishment outside of that province or territory, or outside Canada.
 - You were a non-resident of Canada throughout 2018 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 2018 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.
- For information about other credits you can claim on line 479 of your return, see "Information on Form T2203, Provincial and Territorial Taxes for 2018 – Multiple Jurisdictions".
- If you have to pay minimum tax or are subject to tax on split income, attach to your return a completed Form T691, Alternative Minimum Tax, or Form T1206, Tax on Split Income – 2018, 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).

		1
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 (excluding losses)).		
–		2
=		3

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 (excluding losses)).

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

Complete the following allocation chart:

- Column 2:** Allocate the amount from line 2 to each province and territory where you had a permanent establishment in 2018. For more information, see Part XXVI of the Income Tax Regulations. If you are a resident of Quebec, you must allocate any business income you earned outside Canada in the year to Quebec.
- Column 3:** Allocate the amount from line 3, if any, to your province or territory of residence.
- Column 4:** If the amount from line 1 is **more than** the amount from line 2, add columns 2 and 3.
If the amount from line 1 is **less than** the amount from line 2, determine the percentage of income allocation to each jurisdiction in column 2, multiply the amount from line 1 by each percentage, and enter the result in column 4.
- Column 5:** Use the income you allocated in column 4 to determine the percentage for each jurisdiction.

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	Percentage 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 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 20 of Form T1206.
If not, enter "0". 5

Federal surtax on income you earned outside Canada

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

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

Schedule (S2)MJ, Schedule (S11)MJ and the worksheet are included in Part 4 – Provincial or territorial tax.

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

If your territory of residence is Yukon, enter the amount from line 17 of your Schedule YT(S11).

If your territory of residence is Nunavut, enter 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				
NS: amount from line 5804 of Worksheet NS428MJ	5804	9,247 00	9,160 00	
Amount from line 5808 of worksheet	5808	+	+	+
Amount from line 5812 of worksheet	5812	+	+	+
Dependant's net income 5612				
Amount from line 5816 of worksheet	5816	+	+	+
Amount from line 5820 of worksheet	5820	5615 +	5616 +	5617 +
PE and NS residents only: Amount for young children ⁽¹⁾				
Number of months 6372 × \$100 =	5823		+	+
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
Amount from line 317 of Schedule 1	5829	+	+	+
Volunteer firefighters' amount ⁽²⁾		5830 +		
Amount from line 214 of your return	5831	+		
NL residents only: Adoption expenses ⁽³⁾		5833 +		
Province of residence only:				
NL and PE: amount from line 314 of Schedule 1 or \$1,000, whichever is less				
NS: amount from 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 ⁽⁴⁾ (max \$500)			5850 +	
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Total provincial amounts designated to you by a student from Form T2202A, TL11A, TL11B, or TL11C. ⁽⁵⁾	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		=	=	=
		x 8.7%	x 9.8%	x 8.79%
A		=	=	=
Amount from line 17 of Schedule 9	17	x 18.3%	x 16.7%	x 21%
B		=	=	=
Amount from line A above	C	+	+	+
Add lines B and C.	D	5789 =	5790 =	5791 =
Total non-refundable tax credits				

See the privacy notice on your return.

- (1) Complete the chart for line 5823 in Section PE428MJ or Section NS428MJ in Part 4.
- (2) You can claim \$3,000 if you completed at least 200 hours of eligible volunteer firefighter services during the year as a volunteer firefighter.
- (3) If the rules are met for claiming the amount on line 313 of federal Schedule 1, you can claim up to \$12,479 of eligible expenses for each child. The two adoptive parents can split the amount if the combined total claim for eligible expenses for each child is not more than the amount before the split.
- (4) You can claim up to \$500 for expenses incurred to buy eligible school supplies if you meet all of the following conditions:
 - You are a teacher or member of the program staff of an early learning and child care centre.
 - You resided in Prince Edward Island at the end of the year.
 - You bought the supplies with your own money.
- (5) If the student was **not** a resident of Newfoundland and Labrador or Nova Scotia at the end of the year, complete Schedule (S11)MJ for the student's province as if they were a resident of that province at the end of the year.
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 their 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	10,043 00	10,354 00	9,382 00
Amount from line 5808 of worksheet	5808	+	+	+
Amount from line 5812 of worksheet	5812	+	+	+
Dependant's net income 5612				
Amount from line 5816 of worksheet	5816	+	+	+
ON residents only: amount from line 5819 on Worksheet ON428MJ (1)			5819 +	
NB and MB residents only: amount from line 5820 of worksheet	5820	5931 +		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 (2)				5830 +
MB residents only: Search and rescue volunteers' amount (2)				5845 +
MB residents only: Fitness amount (3)				5839 +
MB residents only: Children's arts amount (4)				5841 +
ON and MB residents only: Adoption expenses (5)	5833		+	+
Province of residence only: NB and MB: amount from line 314 of Schedule 1 or \$1,000, whichever is less ON: amount from line 314 of Schedule 1 or \$1,432, whichever is less	5836	+	+	+
NB and MB residents only: amount from line 5840 of worksheet	5840	5932 +		5687 +
Amount from line 5844 of worksheet	5844	5933 +	5632 +	5688 +
Amount from line 5848 of worksheet	5848	5934 +	5639 +	5689 +
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Total provincial amounts designated to you by a student from Form T2202A, TL11A, TL11B, or TL11C. (6)	5860			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 line ME of worksheet	ME	+	+	+
Amount from line 5872 of worksheet	5872	5937 +	5784 +	5692 +
Amount from line 16 of Schedule 9	16	+	+	+
Subtotal		=	=	=
	A	x 9.68%	x 5.05%	x 10.8%
		=	=	=
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 =
Amount from line 1 for Line ME on Worksheet ON428MJ			5788	

See the privacy notice on your return.

- (1) You can claim this amount if the rules are met for claiming one of the following:
- the amount for an eligible dependant (who has an impairment and is 18 years of age or older) at line 305 of federal Schedule 1
 - the amount on line 307 of federal Schedule 1
- Your dependant's net income from line 236 of their return, or the amount that it would be if they filed a return, must be less than \$21,577. You can only claim this amount for dependants who have an impairment. You can no longer claim this amount for your (or your spouse's or common-law partner's) parents or grandparents unless they have an impairment.
- (2) 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.
- (3) You can claim up to \$500 for fees paid in 2018 on registration or membership for a prescribed program of physical activity for yourself (if you are under 25 years of age at the end of the year), your (or your spouse's or common-law partner's) child under 18 years of age at the end of the year, or your spouse or common-law partner if they were a young adult.
- 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.
- (4) You can claim up to \$500 per child for fees paid in 2018 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.
- (5) If the rules are met for claiming the amount on line 313 of federal Schedule 1, you can claim up to \$12,632 of eligible expenses for each child in the year the adoption is finalized or recognized under Ontario law 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 if the total combined claim for eligible expenses for each child is not more than the eligible amount before the split.
- (6) If the student was **not** a resident of Manitoba at the end of the year, complete Schedule MB(S11)MJ for the student as if they were a resident of Manitoba 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	16,065 00	18,915 00	10,412 00
Amount from line 5808 of worksheet 5808	+	+	+
Amount from line 5812 of worksheet 5812	+	+	+
Dependant's net income 5612			
Amount from line 5816 of worksheet 5816	+	+	+
Amount from line 5817 of Worksheet BC428MJ 5817			+
Amount from line 5820 of worksheet 5820	5619 +	5620 +	
SK residents only: Amount for dependent children born in 2000 or later Number of children ⁽¹⁾ 6370 × \$6,094 =	5821 +		
SK residents only: Senior supplementary amount (if born in 1953 or earlier) claim \$1,292	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	+	+	+
BC residents only: Volunteer firefighters' amount ⁽²⁾			5830 +
BC residents only: Search and rescue volunteers' amount ⁽²⁾			5845 +
SK residents only: Home buyers' amount ⁽³⁾ 5837	+		
AB and BC residents only: Adoption expenses ⁽⁴⁾ 5833		+	+
Province of residence only: SK and BC: amount from line 314 of Schedule 1 or \$1,000, whichever is less AB: amount from line 314 of Schedule 1 or \$1,456, whichever is less 5836	+	+	+
Amount from line 5840 of worksheet 5840	5626 +	5627 +	
Amount from line 5844 of worksheet 5844	5633 +	5634 +	5635 +
Amount from line 5848 of worksheet 5848	5640 +	5641 +	5642 +
Amount from line 319 of Schedule 1 5852	+	+	+
Amount from Schedule (S11) or (S11)MJ 5856	+	+	+
Total provincial amounts designated to you by a student from Form T2202A, TL11A, TL11B, or TL11C. ⁽⁵⁾ 5860		5779 +	5780 +
Amount from applicable Schedule (S2)MJ 5864	5647 +	5648 +	5649 +
Allowable amount of medical expenses (ME): Amount from line ME of worksheet ME	+	+	+
SK: amount from line 331 of Schedule 1 AB and BC: amount from line 5872 of worksheet 5872	5785 +	5786 +	5787 +
Amount from line 16 of Schedule 9 16	+	+	+
Subtotal	=	=	=
A	x 10.50%	x 10%	x 5.06%
	=	=	=
SK, AB, and BC: amount from line 17 of Schedule 9 17			
	x 14.50%	x 21%	x 16.8%
	=	=	=
BC farmers' food donation tax credit ⁽⁶⁾			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.

- (1) Complete the chart for line 5821 in Section SK428MJ in Part 4.
- (2) 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.
- (3) If the rules are met for claiming the amount on line 369 of federal Schedule 1, you can claim an amount of \$10,000 for the purchase of a qualifying home.
- (4) If the rules are met for claiming the amount on line 313 of federal Schedule 1, you can claim up to \$12,936 of eligible expenses for each child if you were a resident of Alberta, and up to \$15,905 for each child if you were a resident of British Columbia. The two adoptive parents can split the amount if the total combined claim for eligible expenses for each child is not more than the amount before the split.
- (5) If the student was **not** a resident of Alberta or British Columbia at the end of the year, complete Schedule (S11)MJ for the student's province as if they were a resident of that province at the end of the year.
- (6) You can claim this credit if you meet **all** of the following conditions:
 - You were a resident of British Columbia at the end of the year, or you were not a resident of British Columbia on the last day of the year but you had earned farming income in British Columbia in the year.
 - You (or your spouse or common-law partner) earned farming income in British Columbia in the year the gift was made.
 - You made a qualifying gift to an eligible charity in the year.
 - You have claimed the qualifying gift on line 340 of your federal Schedule 9 and on line 30 of your Form BC428 as a charitable donation or gift for the year.

You can claim 25% of the eligible amount of the total qualifying gifts made to an eligible donee after February 16, 2016.

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

		Yukon (YT)	Northwest Territories (NT)	Nunavut (NU)
Basic personal amount	5804	11,809 00	14,492 00	13,325 00
YT: amount from line 301 of Schedule 1				
NT and NU: amount from line 5808 of worksheet	5808	+	+	+
YT: amount from line 303 of Schedule 1				
NT and NU: amount from line 5812 of worksheet	5812	+	+	+
YT: amount from line 304 of Schedule 1	5814	+		
Dependant's net income 5612				
YT: amount from line 305 of Schedule 1				
NT and NU: amount from line 5816 of worksheet	5816	+	+	+
YT: amount from line 307 of Schedule 1	5818	+		
YT residents only: amount from line 367 of Schedule 1	5825	+		
NT and NU: amount from line 5820 of worksheet	5820		5676 +	5677 +
NU residents only: Amount for young children less than 6 years of age				
Number of children ⁽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	+	+	+
YT residents only: amount from line 363 of Schedule 1	5834	+		
YT residents only: Children's arts amount ⁽²⁾	5841	+		
YT residents only: amount from line 313 of Schedule 1	5833	+		
Province of residence only: 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	+	+	+
NT and NU: amount from line 5840 of worksheet	5840		5678 +	5679 +
YT: amount from line 316 of Schedule 1				
NT and NU: amount from line 5844 of worksheet	5844	5943 +	5680 +	5681 +
YT: amount from line 318 of Schedule 1				
NT and NU: amount from line 5848 of worksheet	5848	5944 +	5682 +	5683 +
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Total territorial amounts designated to you by a student from Form T2202A, TL11A, TL11B, or TL11C. ⁽³⁾	5860	5945 +	5796 +	5797 +
Amount from applicable Schedule (S2)MJ	5864	5946 +	5684 +	5685 +
Allowable amount of medical expenses (ME): Amount from line ME of worksheet	ME	+	+	+
YT and NU: amount from line 331 of Schedule 1				
NT: amount from line 5872 of worksheet	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	× 12.8%	× 14.05%	× 11.5%
	B	=	=	=
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.

- (1) Complete the chart for line 5823 in Section NU428MJ in Part 4.
- (2) You can claim up to \$500 per child for fees paid in 2018 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 already 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.
If the child is eligible for the disability tax credit and is under 18 years of age at the start of the year, you can claim an additional \$500 if a minimum of \$100 is paid for registration or membership fees for a prescribed artistic program.
- (3) If the student was **not** a resident of Yukon, the Northwest Territories or Nunavut at the end of the year, complete Schedule (S11)MJ for the student's territory as if they were a resident of that territory at the end of the year.

Part 4 – Provincial tax (multiple jurisdictions)

Newfoundland and Labrador tax (continued)

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 2018. **6175** 30
 Credit calculated for line 31 on Worksheet NL428MJ (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

Resort property investment tax credit

Enter the credit amount from Form T1297. 35
 Line 34 minus line 35 (if negative, enter "0") 36

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 2017 notice of assessment or 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 (Residents of Newfoundland and Labrador only)

If you had a spouse or common-law partner on December 31, 2018, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount can be claimed by the other spouse or common-law partner. Use the chart on the next page to calculate the unused amount.

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 on line 41, enter "0" on line 59 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
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 of the return)	+	+
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 columns 1 and 2.	-	-
Enter the result on line 54 on the next page.	46	46
Adjusted family income	=	=
	47	47
		48

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Newfoundland and Labrador tax (continued)

Enter the amount from line 42 on the previous page.

		49
--	--	-----------

Basic reduction	claim \$835	6187		50
Reduction for your spouse or common-law partner	claim \$465	6188	+	51
Reduction for an eligible dependant claimed on line 5816	claim \$465	6189	+	52
Add lines 50, 51 and 52.	(maximum \$1,300)		=	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 **\$33,808**.
If not, enter **\$19,994**.

				54
Line 54 minus line 55 (if negative, enter "0")	=			56
Applicable rate	x	16%		57
Multiply line 56 by line 57.	=		▶ -	58
Line 53 minus line 58 (if negative, enter "0")			=	59
Line 49 minus line 59 (if negative, enter "0")			=	60

Newfoundland and Labrador low-income tax reduction

Temporary deficit reduction levy (Residents of Newfoundland and Labrador only)

If your taxable income from line 1 is **\$50,000 or less**, enter "0".
If not, enter the amount calculated for line 61 on Worksheet NL428MJ.

Temporary deficit reduction levy

Add lines 60 and 61.

Enter the result on **line 1** in Part 5 of Form T2203.

Newfoundland and Labrador tax

		61
		62

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

Amount from line 59		63
Amount from line 42	-	64
Line 63 minus line 64 (if negative, enter "0")	=	65

See the privacy notice on your return.

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

Protected B when completed
Schedule NL(S2)MJ
T2203 – 2018

If your spouse or common-law partner was a resident of Newfoundland and Labrador at the end of the year, 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 your spouse or common-law partner was **not** a resident of Newfoundland and Labrador at the end of the year, complete this schedule and Form NL428 or Section NL428MJ in Part 4 as if they were a resident of Newfoundland and Labrador at the end of the year.

You can claim these amounts if you were eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form NL428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NL428 if they were filing a return. Attach their information slips to your return, but do not attach their return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$32,348 or less**, enter \$5,903.

Otherwise, enter the amount from line 5808 of their Form NL428.

Pension income amount:

Enter the amount from line 5836 of their Form NL428. (maximum \$1,000)

Disability amount:

Enter the amount from line 5844 of their Form NL428.

Tuition and education amounts:

Enter the provincial amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C. If they were not a resident of Newfoundland and Labrador, complete Schedule NL(S11)MJ to determine the amount to enter.

Add lines 1 to 4.

		1
+		2
+		3
+		4
=		5

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

Enter the amount from line 260 of their return if it is **\$36,926 or less**.

If the amount is **more than \$36,926**, enter the result of the following calculation:
amount from line 41 of their Form NL428 divided by 8.7%.

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

Their 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 NL column in Part 3 of Form T2203.

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

		6
-		7
=		8
=		9

See the privacy notice on your return.

Newfoundland and Labrador Tuition and Education Amounts

Protected B when completed
Schedule NL(S11)MJ
T2203 – 2018

If you were a student who was a resident of Newfoundland and Labrador, complete Schedule NL(S11), Provincial Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory 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 Newfoundland and Labrador 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 NL column in Part 3 of Form T2203.

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

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

Unused federal tuition, education, and textbook amounts from your 2017 notice of assessment or reassessment		1
Eligible tuition fees paid for 2018		2

Education amount for 2018:

Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (**maximum 12 months**) ⁽¹⁾

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

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

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

	× \$60 =	+		3
	× \$200 =	+		4
Add lines 2, 3, and 4.	Total 2018 tuition and education amounts	=		5
Add lines 1 and 5.	Total available tuition and education amounts	=		6

As the student, enter the amount from line 260 of your return if it is **\$36,926 or less**.

If the amount is **more than \$36,926**, enter the result of the following calculation:

amount from line 9 of Section NL428MJ in Part 4 of your Form T2203 divided by 8.7%.

Total of lines 5804 to 5848 in the NL column in Part 3 of Form T2203	-		7
Line 7 minus line 8 (if negative, enter "0")	=		8

Unused Newfoundland and Labrador tuition and education amounts claimed for 2018:
Enter the amount from line 1 or line 9, whichever is **less**.

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

2018 tuition and education amounts claimed for 2018:

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

Add lines 10 and 12.	+		10
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 2018	=	
			11
			12
			13

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

Amount from line 5			14
Amount from line 12			15
Line 14 minus line 15 (if negative, enter "0")	=		16

Enter this amount on line 5860 in the NL column in Part 3 of Form T2203, or on line 4 of your Schedule NL(S2)MJ (cannot be more than line 16).			
	Newfoundland and Labrador tuition and education amounts transferred	=	
			17

(1) If you ticked box 345 of your federal Schedule 11, do **not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.

See the privacy notice on your return.

Use the following charts to calculate the amounts to report in the NL column in Part 3 and in Section NL428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

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

If the amount from line 236 of your return is:

- **\$32,348 or less**, enter \$5,903 on line 5808 in the NL column in Part 3
- **\$71,702 or more**, enter "0" on line 5808 in the NL column in Part 3

Otherwise, complete the following calculation:

Maximum amount			5,903 00	1
Amount from line 236 of your return				2
Income threshold	–	32,348 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 NL column in Part 3.

Line 5812 – Spouse or common-law partner amount

Base amount			8,312 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 \$7,556)		3

Enter this amount on line 5812 in the NL column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount			8,312 00	1
Dependant's net income (line 236 of their return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$7,556)		3

Enter this amount on line 5816 in the NL column in Part 3.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,247 00	1
Dependant's net income (line 236 of their return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,936)		3
If you claimed this dependant on line 5816 in the NL column in Part 3, enter the amount claimed.			–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")				5

If you are claiming this amount for more than one dependant, enter the total amount on line 5820 in the NL column of Part 3.

Worksheet NL428MJ (continued)

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		17,288 00	1
Dependant's net income (line 236 of their return)	-		2
Line 1 minus line 2 (if negative, enter "0")	(maximum \$2,937)	=	3
If you claimed this dependant on line 5816 in the NL column in Part 3, enter the amount claimed.	-		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

If you are claiming this amount for more than one dependant, enter the total amount on line 5840 in the NL column in Part 3.

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, 2018) 6,240|00 1

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

Maximum amount		2,936 00	2
Total child care and attendant care expenses for you claimed by you or by another person			3
Threshold for child and attendant care expenses	-	2,496 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.	(maximum \$9,176)	=	7

Enter this amount on line 5844 in the NL column in Part 3 **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.

Note: If your dependant was **not** a resident of Newfoundland and Labrador at the end of the year, Form NL428 and the chart for line 5844 must be completed for the dependant as if they were residents of Newfoundland and Labrador at the end of the year.

Enter the amount from line 7 of the chart for line 5844 above for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of their Form NL428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (line 260 of their 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

If you are claiming this amount for more than one dependant, enter the total amount on line 5848 in the NL column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,014 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 NL column in Part 3.

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 in Part 4.

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 = \text{ } \times 10\% = \text{ } $	<input type="text"/> or \$100
more than \$55,000, but not more than \$60,000	<input type="text"/>	$ - \$55,000 = \text{ } \times 10\% = \text{ } + \$100 = \text{ } $	<input type="text"/> or \$200
more than \$60,000, but not more than \$65,000	<input type="text"/>	$ - \$60,000 = \text{ } \times 10\% = \text{ } + \$200 = \text{ } $	<input type="text"/> or \$300
more than \$65,000, but not more than \$70,000	<input type="text"/>	$ - \$65,000 = \text{ } \times 10\% = \text{ } + \$300 = \text{ } $	<input type="text"/> or \$400
more than \$70,000, but not more than \$75,000	<input type="text"/>	$ - \$70,000 = \text{ } \times 10\% = \text{ } + \$400 = \text{ } $	<input type="text"/> or \$500
more than \$75,000, but not more than \$80,000	<input type="text"/>	$ - \$75,000 = \text{ } \times 10\% = \text{ } + \$500 = \text{ } $	<input type="text"/> or \$600
more than \$80,000, but not more than \$100,000	<input type="text"/>	$ - \$80,000 = \text{ } \times 10\% = \text{ } + \$600 = \text{ } $	<input type="text"/> or \$700
more than \$100,000, but not more than \$125,000	<input type="text"/>	$ - \$100,000 = \text{ } \times 10\% = \text{ } + \$700 = \text{ } $	<input type="text"/> or \$800
more than \$125,000, but not more than \$175,000	<input type="text"/>	$ - \$125,000 = \text{ } \times 10\% = \text{ } + \$800 = \text{ } $	<input type="text"/> or \$900
more than \$175,000, but not more than \$250,000	<input type="text"/>	$ - \$175,000 = \text{ } \times 10\% = \text{ } + \$900 = \text{ } $	<input type="text"/> or \$1,000
more than \$250,000, but not more than \$300,000	<input type="text"/>	$ - \$250,000 = \text{ } \times 10\% = \text{ } + \$1,000 = \text{ } $	<input type="text"/> or \$1,100
more than \$300,000, but not more than \$350,000	<input type="text"/>	$ - \$300,000 = \text{ } \times 10\% = \text{ } + \$1,100 = \text{ } $	<input type="text"/> or \$1,200
more than \$350,000, but not more than \$400,000	<input type="text"/>	$ - \$350,000 = \text{ } \times 10\% = \text{ } + \$1,200 = \text{ } $	<input type="text"/> or \$1,300
more than \$400,000, but not more than \$450,000	<input type="text"/>	$ - \$400,000 = \text{ } \times 10\% = \text{ } + \$1,300 = \text{ } $	<input type="text"/> or \$1,400
more than \$450,000, but not more than \$500,000	<input type="text"/>	$ - \$450,000 = \text{ } \times 10\% = \text{ } + \$1,400 = \text{ } $	<input type="text"/> or \$1,500
more than \$500,000, but not more than \$550,000	<input type="text"/>	$ - \$500,000 = \text{ } \times 10\% = \text{ } + \$1,500 = \text{ } $	<input type="text"/> or \$1,600
more than \$550,000, but not more than \$600,000	<input type="text"/>	$ - \$550,000 = \text{ } \times 10\% = \text{ } + \$1,600 = \text{ } $	<input type="text"/> or \$1,700
more than \$600,000	<input type="text"/>	$ - \$600,000 = \text{ } \times 10\% = \text{ } + \$1,700 = \text{ } $	<input type="text"/> or \$1,800

Part 4 – Provincial tax (multiple jurisdictions)

Prince Edward Island tax

Complete this section if you have income allocated to Prince Edward Island in column 4 in Part 1 of Form T2203.

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

		1
--	--	---

Use the amount from line 1 to decide which column to complete.

	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
Amount from line 1	2	2	2
	– 0.00	– 31,984.00	– 63,969.00
Line 2 minus line 3 (cannot be negative)	3	3	3
	=	=	=
Multiply line 4 by line 5.	4	4	4
	× 9.8%	× 13.8%	× 16.7%
	=	=	=
	6	6	6
	+ 0.00	+ 3,134.00	+ 7,548.00
	7	7	7
Add lines 6 and 7.	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 PE column in Part 3 of Form T2203.

		12
--	--	----

Residents of Prince Edward Island only:

Prince Edward Island dividend tax credit:

Credit calculated for line 13 on Worksheet PE428MJ

+		13
---	--	----

Prince Edward Island minimum tax carryover:

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

+		14
---	--	----

Add lines 12, 13 and 14.

=		15
---	--	----

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

–		15
---	--	----

Prince Edward Island additional tax for minimum tax purposes:

Amount from line 117 of Form T691 × 57.5% =

+		17
---	--	----

Add lines 16 and 17.

=		18
---	--	----

Percentage of income allocated to Prince Edward Island from column 5 in Part 1 of Form T2203

×	%	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 amounts from lines 5823, 5836 and 5850 in the PE column in Part 3 of Form T2203

×	9.8%	=		21
---	------	---	--	----

Prince Edward Island dividend tax credit from line 13

+		22
---	--	----

Add lines 21 and 22.

=		23
---	--	----

Percentage of income not allocated to Prince Edward Island:

100% **minus** percentage on line 19

×	%	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 Prince Edward Island, enter the amount from line 20.

**Adjusted Prince Edward
Island income tax**

=		26
---	--	----

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Prince Edward Island tax (continued)

Enter the amount from line 26 on the previous page.

Prince Edward Island surtax

Amount from line 18			28	
Base amount	–	12,500.00	29	
Line 28 minus line 29 (if negative, enter "0")	=		30	
Applicable rate	x	10%	31	
Multiply line 30 by line 31.	=		32	
Percentage on line 19	x	%	33	
Multiply line 32 by the percentage on line 33.	=			▶ +
Add lines 27 and 34.				=
				35

If you were **not** a resident of Prince Edward Island, enter the amount from line 35 on line 62 and continue on line 63.

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

If you had a spouse or common-law partner on December 31, 2018, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount can be claimed by the other spouse or common-law partner. Use the chart on the next page to calculate the unused amount.

Unused low-income tax reduction from your spouse or common-law partner, if applicable 6342 36

If you claimed an amount at line 36, enter the amount on line 57 and continue on line 58 on the next page.

Adjusted family income for the calculation of the Prince Edward Island low-income tax reduction	Column 1		Column 2	
	You		Your spouse or common-law partner	
Amount from line 236 of the return		37		37
Universal child care benefit (UCCB) repayment:				
Amount from line 213 of the return	+	38	+	38
Add lines 37 and 38.	=	39	=	39
UCCB income:				
Amount from line 117 of the return	–	40	–	40
Line 39 minus line 40 (if negative, enter "0")	=	41	=	41
Add the amounts from line 41 in columns 1 and 2. Enter the result on line 51 on the next page.				
		Adjusted family income		42

Continue on the next page.

Complete this chart if you are claiming an amount for young children on line 5823 in the PE column in Part 3 of Form T2203.

Details of amount for young children (If you need more space, attach additional pages.)					
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 of Form T2203.

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

Protected B when completed
Schedule PE(S2)MJ
T2203 – 2018

If your spouse or common-law partner was a resident of Prince Edward Island at the end of the year, 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 your spouse or common-law partner was **not** a resident of Prince Edward Island at the end of the year, 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 to you on their Form T2202A, TL11A, TL11B, or TL11C, whichever is **less**.

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

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form PE428 if they were filing a return. Attach their information slips to your return, but do not attach their return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$28,019 or less**, enter \$3,764.

Otherwise, enter the amount from line 5808 of their Form PE428.

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

Pension income amount:

Enter the amount from line 5836 of their Form PE428.

(maximum \$1,000)

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

Disability amount:

Enter the amount from line 5844 of their Form PE428.

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

Tuition and education amounts:

Enter the provincial amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C.

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

Add lines 1 to 4.

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

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

Enter the amount from line 260 of their return if it is **\$31,984 or less**.

If the amount is **more than \$31,984**, enter the result of the following calculation:
amount from line 40 of their Form PE428 divided by 9.8%.

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

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

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

Their 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 PE column in Part 3 of Form T2203.

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

	-	8
	=	9

See the privacy notice on your return.

Prince Edward Island Tuition and Education Amounts

Protected B when completed
Schedule PE(S11)MJ
T2203 – 2018

If you were a student who was a resident of Prince Edward Island, complete Schedule PE(S11), Provincial tuition and education amounts, **instead** of this schedule.

If you were a student who was **not** a resident of Prince Edward Island but you have income allocated to Prince Edward Island 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 PE column in Part 3 of Form T2203.

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

Enter your provincial or territorial tuition and education amounts or your unused federal tuition, education and textbook amounts from your 2017 notice of assessment or reassessment, whichever is **less**.

If you resided in Quebec at the end of 2017, enter your unused federal tuition, education, and textbook amounts.

Eligible tuition fees paid for 2018		2		1
-------------------------------------	--	----------	--	----------

Education amount for 2018:

Use columns B and C of Form T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (**maximum 12 months**)⁽¹⁾

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 2018 tuition and education amounts	=		▶ 5
------------------------	---	---	--	------------

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

As the student, enter the amount from line 260 of your return if it is **\$31,984 or less**.

If the amount is **more than \$31,984**, enter the result of the following calculation:

amount from line 9 of Section PE428MJ in Part 4 of your Form T2203 divided by 9.8%.

Total of lines 5804 to 5850 in the PE column in Part 3 of Form T2203	-		7
--	---	--	----------

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

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

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

Enter this amount on line 5856 in the PE column in Part 3 of Form T2203.

**Prince Edward Island tuition and
education amounts claimed
by the student for 2018**

			10
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(1) If you ticked box 345 of your federal Schedule 11, do **not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.

See the privacy notice on your return.

Use the following charts to calculate the amounts to report in the PE column in Part 3 and in Section PE428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

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

If the amount from line 236 of your return is:

- **\$28,019 or less**, enter \$3,764 on line 5808 in the PE column in Part 3
- **more than \$53,112**, enter "0" on line 5808 in the PE column in Part 3

Otherwise, complete the following calculation:

Maximum amount			3,764 00	1
Amount from line 236 of your return				2
Income threshold	– 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 in Part 3.

Line 5812 – Spouse or common-law partner amount

Base amount			8,558 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 \$7,780)		3

Enter this amount on line 5812 in the PE column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount			8,558 00	1
Dependant's net income (line 236 of their return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$7,780)		3

Enter this amount on line 5816 in the PE column in Part 3.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

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

If you are claiming this amount for more than one dependant, enter the total amount on line 5820 in the PE column in Part 3.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			14,399 00	1
Dependant's net income (line 236 of their return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$2,446)		3
If you claimed this dependant on line 5816 in the PE column in Part 3, enter the amount claimed.	–			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

If you are claiming this amount for more than one dependant, enter the total amount on line 5840 in the PE column in Part 3.

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, 2018) 6,890|00 1

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

Maximum amount		4,019 00		2
Total child care and attendant care expenses for you claimed by you or by another person				3
Threshold for child and attendant care expenses	-	2,354 00		4
Line 3 minus line 4 (if negative, enter "0")	=		-	5
Line 2 minus line 5 (if negative, enter "0")	=		=	6
Add lines 1 and 6.		(maximum \$10,909)	+	7

Enter this amount on line 5844 in the PE column in Part 3 **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.

Note: 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 Worksheet for Schedule 1 for line 318 and enter the result on line 5848 in the PE column in Part 3.

Enter the amount from line 7 of the chart for line 5844 above for the dependant.				1
Total of amounts your dependant can claim on lines 5804 to 5840 of their Form PE428	+			2
Add lines 1 and 2.	=			3
Dependant's taxable income (line 260 of their 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

If you are claiming this amount for more than one dependant, enter the total amount on line 5848 in the PE column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 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 line ME in the PE column in Part 3.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

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

If you are claiming this amount for more than one dependant, enter the total amount on line 5872 in the PE column in Part 3.

Line 13 – Prince Edward Island dividend tax credit

Calculate the amount to enter on line 13 of Section PE428MJ in Part 4 by completing **one** of the following calculations:

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

Amount from line 120 of your return	_____	_____	_____	× 10.5%	=	_____	_____
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Enter the amount on line 13 of Section PE428MJ in Part 4.

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

Amount from line 120 of your return	_____	_____	1				
Amount from line 180 of your return	_____	_____	2	× 2.9%	=	_____	3
Line 1 minus line 2	_____	_____	4	× 10.5%	=	+	5
Add lines 3 and 5.	_____	_____				=	6

Enter the amount on line 13 of Section PE428MJ in Part 4.

Line 64 – Political contribution tax credit

If your total political contributions from line 63 of Section PE428MJ in Part 4 were **more than \$1,150**, enter \$500 on line 64 of Section PE428MJ in Part 4.

If not, use the amount on line 63 to decide which column to complete.

	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
	0,00	100,00	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	+ 75,00	+ 300,00	6
Add lines 5 and 6.	=	=	=	7

Enter this amount on line 64 of Section PE428MJ in Part 4.

Part 4 – Provincial tax (multiple jurisdictions)

Nova Scotia tax

Complete this section if you have income allocated to Nova Scotia in column 4 in Part 1 of T2203.

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

Use the amount from line 1 to decide which column to complete.

	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	
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
Add lines 6 and 7.	+ 0,00	+ 2,601,00	+ 7,025,00	+ 12,662,00	+ 22,637,00	7
Nova Scotia tax on taxable income	=	=	=	=	=	8

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

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

Add lines 9 and 10.

Enter your Nova Scotia non-refundable tax credits from line D of the NS column in Part 3 of Form T2203.

Residents of Nova Scotia only:

Nova Scotia dividend tax credit:

Credit calculated for line 13 on Worksheet NS428MJ

Nova Scotia minimum tax carry-over:

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

Add lines 12, 13 and 14.

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

Nova Scotia additional tax for minimum tax purposes:

Amount from line 117 of Form T691 × 57.5% =

Add lines 16 and 17.

Percentage of income allocated to Nova Scotia from column 5 in Part 1 of Form T2203

Multiply line 18 by the percentage on line 19.

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 amounts from lines 5823 and 5836 in the NS column in Part 3 of Form T2203

× 8.79% =

Nova Scotia dividend tax credit from line 13

Add lines 21 and 22.

Percentage of income not allocated to Nova Scotia:

100% **minus** percentage on line 19

Multiply line 23 by the percentage calculated on line 24.

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

						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Nova Scotia tax (continued)

Enter the amount from line 26 on the previous page.

Residents of Nova Scotia only:

Enter the provincial foreign tax credit from Form T2036.

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

Nova Scotia research and development tax credit recapture

Add lines 29 and 30.

			27
–			28
=			29
5248	+		30
=			31

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

Nova Scotia low-income tax reduction (Residents of Nova Scotia only)

If you had a spouse or common-law partner on December 31, 2018, you and your spouse or common-law partner need to decide who will claim the tax reduction 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
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. Enter the result on line 45 below.	Adjusted family income	
		37

Enter the amount from line 31.

Basic reduction	claim \$300	6195		39
Reduction for your 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 to 41.	(maximum \$600)		=	42
Reduction for dependent children born in 2000 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.

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

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

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 2018 **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 equity tax credit 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 1953 or earlier and your taxable income is less than \$24,000)

claim \$1,000

61

Line 60 minus line 61 (if negative, enter "0")

Enter the result on line 3 in Part 5 of Form T2203.

Nova Scotia tax

62

Nova Scotia volunteer firefighters and ground search and rescue tax credit (Residents of Nova Scotia only)

Volunteer firefighters and ground search and rescue tax credit

Enter this amount on line 479 of your return.

claim \$500 **6228**

63

Complete this chart if you claimed an amount for young children on line 5823 in the NS column in Part 3 of Form T2203.

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 of form T2203.

See the privacy notice on your return.

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

If your spouse or common-law partner was a resident of Nova Scotia at the end of the year, 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 your spouse or common-law partner was **not** a resident of Nova Scotia at the end of the year, complete this schedule and Form NS428 or Section NS428MJ in Part 4, as if they were a resident of Nova Scotia.

You can claim these amounts if you were eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form NS428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NS428 if they were filing a return. Attach their information slips to your return, but do not attach their return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

Enter the amount from line 5808 from their Form NS428.

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

Pension income amount:

Enter the amount from line 5836 of their Form NS428.

(maximum \$1,173)

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

Disability amount:

Enter the amount from line 5844 of their Form NS428.

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

Tuition and education amounts:

Enter the provincial amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C.

If they were not a resident of Nova Scotia, complete Schedule NS(S11)MJ to determine the amount to enter.

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

Add lines 1 to 4.

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

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

Enter the amount from line 260 of their return if it is **\$29,590 or less**.

If the amount is **more than \$29,590**, enter the result of the following calculation:
amount from line 39 of their Form NS428 divided by 8.79%.

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

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

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

Their 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 NS 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

Protected B when completed
Schedule NS(S11)MJ
T2203 – 2018

If you were a student who was a resident of Nova Scotia, complete Schedule NS(S11), Provincial Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory 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 Nova Scotia 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 NS column in Part 3 of Form T2203.

If you are the individual **designated** by a student who was **not** a resident of Nova Scotia at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 16 for each student as if they 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 2017 notice of assessment or reassessment		1
Eligible tuition fees paid for 2018		2

Education amount for 2018:

Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (**maximum 12 months**) (1)

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 2018 tuition and education amounts	=		5
------------------------	---	---	--	---

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

As the student, enter the amount from line 260 of your return if it is **\$29,590 or less**.

If the amount is **more than \$29,590**, enter 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 NS 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 2018: Enter the amount from line 1 or line 9, whichever is less .	-		9
--	---	--	---

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

2018 tuition and education amounts claimed for 2018: Enter the amount from line 5 or line 11, whichever is less .	+		11
---	---	--	----

Add lines 10 and 12.	+		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 2018	=		13
--	--	---	--	----

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

Amount from line 5	(maximum \$5,000)		14
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Amount from line 12	-		15
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Line 14 minus line 15 (if negative, enter "0")	=		16
--	---	--	----

Enter this amount on line 5860 in the NS column in Part 3 of Form T2203 or on line 4 of your Schedule NS(S2)MJ (cannot be more than line 16).	Nova Scotia tuition and education amounts transferred	=		17
---	--	---	--	----

(1) If you ticked box 345 of your federal Schedule 11, do **not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.

See the privacy notice on your return.

Use the following charts to calculate the amounts to report in the NS column in Part 3 and in Section NS428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

Line 5804 – Basic personal amount

If the amount from line 260 of your return is:

- **\$25,000 or less**, enter \$11,481 on line 5804 in the NS column in Part 3
- **\$75,000 or more**, enter \$8,481 on line 5804 in the NS column in Part 3

Otherwise, complete the following calculation:

Base amount			8,481 00	1
Supplement amount		3,000 00		2
Amount from line 260 of your return				3
Income threshold	– 25,000 00			4
Line 3 minus line 4 (if negative, enter "0")	=			5
Applicable rate	x 6%			6
Multiply line 5 by line 6.	=	–		7
Line 2 minus line 7 (if negative, enter "0")		=	+	8
Line 1 plus line 8		(maximum \$11,481)	=	9

Enter this amount on line 5804 in the NS column in Part 3.

Line 5808 – Age amount

Complete this calculation if you were born in 1953 or earlier.

Maximum amount			4,141 00	1
Amount from line 236 of your return				2
Income threshold	– 30,828 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
Supplement amount		1,465 00		8
Amount from line 260 of your return				9
Income threshold	– 25,000 00			10
Line 9 minus line 10 (if negative, enter "0")	=			11
Applicable rate	x 2.93%			12
Multiply line 11 by line 12.	=	–		13
Line 8 minus line 13 (if negative, enter "0")		=	+	14
Line 7 plus line 14		(maximum \$5,606)	=	15

Enter this amount on line 5808 in the NS column in Part 3.

Line 5812 – Spouse or common-law partner amount

Base amount			9,329 00	1
Enter your spouse's or common-law partner's net income (line 236 of their return) or \$848 , whichever is more .			-	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,481)	=	3
Supplement amount			3,000 00	4
Amount from line 260 of your return				5
Income threshold	-	25,000 00		6
Line 5 minus line 6 (if negative, enter "0")	=			7
Applicable rate	x	6%		8
Multiply line 7 by line 8.	=			9
Line 4 minus line 9 (if negative, enter "0")			-	10
Spouse's or common-law partner's net income (line 236 of their return)			-	11
Line 10 minus line 11 (if negative, enter "0")			=	12
Line 3 plus line 12		(maximum \$11,481)	=	13

Enter this amount on line 5812 in the NS column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount			9,329 00	1
Enter your dependant's net income (line 236 of their return) or \$848 , whichever is more .			-	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,481)	=	3
Supplement amount			3,000 00	4
Amount from line 260 of your return				5
Income threshold	-	25,000 00		6
Line 5 minus line 6 (if negative, enter "0")	=			7
Applicable rate	x	6%		8
Multiply line 7 by line 8.	=			9
Line 4 minus line 9 (if negative, enter "0")			-	10
Dependant's net income (line 236 of their return)			-	11
Line 10 minus line 11 (if negative, enter "0")			=	12
Line 3 plus line 12		(maximum \$11,481)	=	13

Enter this amount on line 5816 in the NS column in Part 3.

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 their 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 NS column in Part 3, enter the amount claimed.			-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")			=	5

If you are claiming this amount for more than one dependant, enter the total amount on line 5820 in the NS column in Part 3.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

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

If you are claiming this amount for more than one dependant, enter the total amount on line 5840 in the NS column in Part 3.

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, 2018)		7,341 00	1
---	--	----------	---

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

Maximum amount		3,449 00	2
Total child care and attendant care expenses for you claimed by you or by another person			3
Threshold for child and attendant care expenses	-	2,346 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
		(maximum \$10,790)	

Enter this amount on line 5844 in the NS column in Part 3 **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.

Note: If your dependant was **not** a resident of Nova Scotia at the end of the year, Form NS428 and the chart for line 5844 must be completed for the dependant as if they were a resident of Nova Scotia at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of their Form NS428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (from line 260 of their 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

If you are claiming this amount for more than one dependant, enter the total amount on line 5848 in the NS column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,637 or 3% of line 236 of your return, whichever is less .	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the NS column in Part 3.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

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

If you are claiming this amount for more than one dependant, enter the total amount on line 5872 in the NS column in Part 3.

Line 13 – Nova Scotia dividend tax credit

Calculate the amount to enter on line 13 of Section NS428MJ in Part 4 by completing **one** of the following calculations:

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

Amount from line 120 of your return				$\times 8.85\% =$		
Enter the amount on line 13 of Section NS428MJ in Part 4.						

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

Amount from line 120 of your return			1			
Amount from line 180 of your return	-		2	$\times 3.16\% =$		3
Line 1 minus line 2	=		4	$\times 8.85\% =$	+	5
Add lines 3 and 5.	=					6

Enter this amount on line 13 of Section NS428MJ in Part 4.

Part 4 – Provincial tax (multiple jurisdictions)

New Brunswick tax

Complete this section if you have income allocated to New Brunswick in column 4 in Part 1 of Form T2203.

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

Use the amount on line 1 to decide which column to complete.

	Line 1 is \$41,675 or less	Line 1 is more than \$41,675 but not more than \$83,351	Line 1 is more than \$83,351 but not more than \$135,510	Line 1 is more than \$135,510 but not more than \$154,382	Line 1 is more than \$154,382	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0.00	– 41,675.00	– 83,351.00	– 135,510.00	– 154,382.00	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
Add lines 6 and 7.	+ 0.00	+ 4,034.00	+ 10,211.00	+ 18,827.00	+ 22,194.00	7
New Brunswick tax on taxable income	=	=	=	=	=	8

Enter your New Brunswick tax on taxable income from line 8.

Enter your New Brunswick tax on split income from Form T1206.

Add lines 9 and 10.

Enter your New Brunswick non-refundable tax credits from line D in the NB column in Part 3 of Form T2203.

Residents of New Brunswick only:

New Brunswick dividend tax credit:

Credit calculated for line 13 on Worksheet NB428MJ

New Brunswick minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 57% =

Add lines 12 through 14.

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

New Brunswick additional tax for minimum tax purposes:

Form T691: line 108 minus line 111

x 57% =

Add lines 16 and 17.

Percentage of income allocated to New Brunswick from column 5 in Part 1 of Form T2203

Multiply line 18 by the percentage on line 19.

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

Amount from line 5836 in the NB column in Part 3 of Form T2203

x 9.68% =

New Brunswick dividend tax credit from line 13

Add lines 21 and 22.

Percentage of income not allocated to New Brunswick:

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 New Brunswick income tax

Residents of New Brunswick only:

Enter the provincial foreign tax credit calculated on Form T2036.

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

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

New Brunswick tax (continued)

Enter the amount from line 28 on the previous page.

_____ 29

New Brunswick low-income tax reduction (Residents of New Brunswick only)

If you had a spouse or common-law partner on December 31, 2018, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount can be claimed by the other spouse or common-law partner. Use the chart on the next page to calculate the unused amount.

Unused low-income tax reduction from your spouse's or common-law partner's Form NB428 or 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 \$38,461** or if you have an eligible dependant, spouse or common-law partner and your **adjusted family income** is **less than \$60,161**, 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		Column 2	
	You		Your spouse or common-law partner	
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 columns 1 and 2. Enter the result on line 43.		Adjusted family income		37

Enter the amount from line 31 above.

_____ 38

Basic reduction	claim \$651	6157		39
Reduction for your spouse or common-law partner	claim \$651	6158	+	40
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$651	6159	+	41
Add lines 39, 40, and 41.	(maximum \$1,302)	=		42

Adjusted family income

Amount from line 37		43		
Base amount	– 16,761.00	44		
Line 43 minus line 44 (if negative, enter "0")	=	45		
Applicable rate	× 3%	46		
Multiply line 45 by line 46.	=	▶ –		47
Line 42 minus line 47 (if negative, enter "0")		=	▶ –	48
Line 38 minus line 48 (if negative, enter "0")			=	49

New Brunswick low-income tax reduction

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

New Brunswick tax (continued)

Enter the amount from line 49 on the previous page (line 20 if you were not a resident of New Brunswick). 50

New Brunswick political contribution tax credit

New Brunswick political contributions made in 2018	6155		51	
Credit calculated for line 52 on Worksheet NB428MJ		(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")				=	57
Enter the result on line 4 in Part 5 of Form T2203.		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

Protected B when completed
Schedule NB(S2)MJ
T2203 – 2018

If your spouse or common-law partner was a resident of New Brunswick at the end of the year, 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 your spouse or common-law partner was **not** a resident of New Brunswick at the end of the year, complete this schedule and Form NB428 or Section NB428MJ in Part 4 as if they were a resident of New Brunswick.

You can claim these amounts if you were eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form NB428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NB428 if they were filing a return. Attach their information slips to your return, but do not attach their return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$36,507 or less**, enter \$4,904.

Otherwise, enter the amount from line 5808 of their Form NB428.

	1
--	---

Pension income amount:

Enter the amount from line 5836 of their Form NB428.

(maximum \$1,000)

+	2
---	---

Disability amount:

Enter the amount from line 5844 of their Form NB428.

+	3
---	---

Add lines 1 to 3.

=	4
---	---

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

Enter the amount from line 260 of their return if it is **\$41,675 or less**.

If the amount is **more than \$41,675**, enter the result of the following calculation:
amount from line 37 of their Form NB428 divided by 9.68%.

	5
--	---

Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of their Form NB428 plus line 5 of their Schedule NB(S11).

-	6
---	---

Their adjusted taxable income:

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

=	7
---	---

Line 4 minus line 7 (if negative, enter "0")

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

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

-	7
=	8

See the privacy notice on your return.

New Brunswick Tuition and Education Amounts

Protected B when completed
Schedule NB(S11)MJ
T2203 – 2018

If you were a student who was a resident of New Brunswick, complete Schedule NB(S11), Provincial Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory 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 New Brunswick 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 NB column in Part 3 of Form T2203.

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

Unused federal tuition, education, and textbook amounts from your 2017 notice of assessment or reassessment		1
---	--	----------

Enter the amount from line 260 of your return if it is **\$41,675 or less**.

If the amount is **more than \$41,675**, enter the result of the following calculation:
amount from line 9 of Section NB428MJ in Part 4 of your Form T2203 divided by 9.68%.

--	--

2

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

–	
---	--

3

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

=	
---	--

4

Enter the amount from line 1 or line 4, whichever is **less**.

Enter this amount on line 5856 in the NB column in Part 3 of Form T2203.

**Unused New Brunswick tuition and education
amounts claimed by the student for 2018**

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5

See the privacy notice on your return.

Use the following charts to calculate the amounts to report in the NB column in Part 3 and in Section NB428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

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

If the amount from line 236 of your return is:

- **\$36,507 or less**, enter \$4,904 on line 5808 in the NB column in Part 3
- **more than \$69,201**, enter "0" on line 5808 in the NB column in Part 3

Otherwise, complete the following calculation:

Maximum amount			4,904 00	1
Amount from line 236 of your return				2
Income threshold	–	36,507 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 NB column in Part 3.

Line 5812 – Spouse or common-law partner amount

Base amount			9,381 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 \$8,528)		3

Enter this amount on line 5812 in the NB column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount			9,381 00	1
Dependant's net income (line 236 of their return)	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,528)		3

Enter this amount on line 5816 in the NB column in Part 3.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			11,473 00	1
Dependant's net income (line 236 of their return)	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$4,743)		3
If you claimed this dependant on line 5816 in the NB column in Part 3, enter the amount claimed.	–			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

If you are claiming this amount for more than one dependant, enter the total amount on line 5820 in the NB column in Part 3.

Worksheet NB428MJ (continued)

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		20,941 00	1
Dependant's net income (line 236 of their return)	-		2
Line 1 minus line 2 (if negative, enter "0")		=	3
(maximum \$4,743)			
If you claimed this dependant on line 5816 in the NB column in Part 3, enter the amount claimed.	-		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")		=	5

If you are claiming this amount for more than one dependant, enter the total amount on line 5840 in the NB column in Part 3.

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, 2018)		8,131 00	1
---	--	----------	---

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

Maximum amount		4,743 00	2	
Total child care and attendant care expenses for you claimed by you or by another person			3	
Threshold for child and attendant care expenses	-	2,778 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.		(maximum \$12,874)	7	

Enter this amount on line 5844 in the NB column in Part 3 **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.

Note: If your dependant was **not** a resident of New Brunswick at the end of the year, Form NB428 and the chart for line 5844 must be completed for the dependant as if they were a resident of New Brunswick at the end of the year.

Enter the amount from line 7 of the chart for line 5844 above for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of their Form NB428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (line 260 of their 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

If you are claiming this amount for more than one dependant, enter the total amount on line 5848 in the NB column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,273 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 NB column in Part 3.

Worksheet NB428MJ (continued)

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		1
Enter \$2,273 or 3% of the dependant's net income (line 236 of their return), whichever is less.	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

If you are claiming this amount for more than one dependant, enter the total amount on line 5872 in the NB column in Part 3.

Line 13 – New Brunswick dividend tax credit

Calculate the amount to enter on line 13 of Section NB428MJ in Part 4 by completing **one** of the following calculations:

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

Amount from line 120 of your return		x	14%	=	
-------------------------------------	--	---	-----	---	--

Enter this amount on line 13 of Section NB428MJ in Part 4.

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

Amount from line 120 of your return		1			
Amount from line 180 of your return	-	2	x	2.853%	=
Line 1 minus line 2	=	4	x	14%	=
Add lines 3 and 5.	+	5	=		6

Enter this amount on line 13 of Section NB428MJ in Part 4.

Line 52 – New Brunswick political contribution tax credit

If your total political contributions from line 51 of Section NB428MJ in Part 4 were **more than \$1,075**, enter \$500 on line 52 of Section NB428MJ in Part 4.

If **not**, use the amount on line 51 to decide which column to complete.

	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
	x	x	x	4
	75%	50%	33.33%	4
Multiply line 3 by line 4.	=	=	=	5
	+	+	+	6
	0,00	150,00	325,00	6
Line 5 plus line 6.	=	=	=	7

Enter this amount on line 52 of Section NB428MJ in Part 4.

Part 4 – Provincial tax (multiple jurisdictions)

Ontario tax

Complete this section if you have income allocated to Ontario in column 4 in Part 1 of Form T2203.

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

Use the amount on line 1 to decide which column to complete.

	Line 1 is \$42,960 or less	Line 1 is more than \$42,960 but not more than \$85,923	Line 1 is more than \$85,923 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	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0,00	– 42,960,00	– 85,923,00	– 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	+ 2,169,00	+ 6,101,00	+ 13,252,00	+ 21,764,00	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 ON column in Part 3 of Form T2203. – _____ 10

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

Ontario minimum tax carryover:

Amount from line 11 _____ 12

Dividend tax credit (Residents of Ontario only):

Enter the amount from line 13 on Worksheet ON428MJ. – _____ 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 in Part 1 of T2203 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 amounts from line 5833 and line 5836 in the ON column in Part 3 of T2203 _____ 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

Ontario surtax

Amount from line 17 _____ 26

Complete lines 27 to 29 only if the amount at line 26 is **more than \$4,638**. Otherwise, enter "0" on line 30 and continue completing the form.

(Line 26 minus \$4,638) x 20% (if negative, enter "0") = _____ 27

(Line 26 minus \$5,936) x 36% (if negative, enter "0") = + _____ 28

Add lines 27 and 28. = _____ 29

Amount from line 29 x percentage from line 18 % = _____ 30

Add lines 25 and 30. = _____ 31

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)**Ontario tax (continued)**

Enter the amount from line 31 on the previous page.

32

Dividend tax credit (Residents of Ontario only):

Amount from line 13

33

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

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 on Worksheet ON428MJ.

35

Add lines 34 and 35.

36

Ontario tax reduction (Residents of Ontario only)Enter "0" on line 43 if **any** of the following applies to you:

- You were not a resident of Canada at the beginning of the year.
- You were not a resident of Ontario on December 31, 2018.
- There is an amount on line 35.
- The amount on line 36 is "0".
- Your return is filed for you by a trustee in bankruptcy.
- You are not claiming an Ontario tax reduction.

Otherwise, complete lines 37 to 43 to calculate your Ontario tax reduction.

Basic reduction 239|00 × percentage from line 18 % =

37

If you had a spouse or common-law partner on December 31, 2018, **only** the individual with the **higher net income** can claim the amounts on lines 38 and 39.

Reduction for dependent children born in 2000 or later

Number of dependent children 6269 × \$442 =

A

Percentage from line 18 × % =

B

Amount A multiplied by amount B.

▶ +

38

Reduction for dependants with a mental or physical impairment

Number of dependants 6097 × \$442 =

C

Percentage from line 18 × % =

D

Multiply amount C by amount D

▶ +

39

Add lines 37, 38, and 39.

=

40

Amount from line 40 × 2 =

41

Amount from line 36

-

42

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

Ontario tax reduction

=

▶ -

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**

Enter your Ontario foreign tax credit from Form T2036.

45

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

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 premiumIf your taxable income from line 1 is **\$20,000 or less**, enter "0".

If not, use the chart for line 49 on Worksheet ON428MJ to calculate the amount to enter.

Ontario health premium

▶ +

49

Add lines 48 and 49.

Enter the result on **line 5** in Part 5 of Form T2203.**Ontario tax**

=

50

Ontario Amounts Transferred From Your Spouse or Common-law Partner

If your spouse or common-law partner was a resident of Ontario at the end of the year, 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 your spouse or common-law partner was **not** a resident of Ontario at the end of the year, complete this schedule and Form ON428 or Section ON428MJ in Part 4 as if they were a resident of Ontario.

You can claim these amounts if you were eligible to claim the equivalent federal credit on your federal Schedule 2.

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

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form ON428 if they were filing a return. Attach their information slips to your return, but do not attach their return and schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$37,635 or less**, enter \$5,055.

Otherwise, enter the amount from line 5808 of their Form ON428.

	1
--	---

Pension income amount:

Enter the amount from line 5836 of their Form ON428.

(maximum \$1,432)

+	2
---	---

Disability amount:

Enter the amount from line 5844 of their Form ON428.

+	3
---	---

Add lines 1 to 3.

=	4
---	---

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

Enter the amount from line 260 of their return if it is **\$42,960 or less**.

If the amount is **more than \$42,960**, enter the result of the following calculation:
amount from line 37 of their Form ON428 divided by 5.05%

	5
--	---

Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5833 of their Form ON428 plus line 5 of their Schedule ON(S11).

-	6
---	---

Their adjusted taxable income:

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

=	7
---	---

Line 4 minus line 7 (if negative, enter "0"). Enter this amount on line 5864 in the ON column in Part 3 of Form T2203.

Ontario amounts transferred from your spouse or common-law partner

-	7
=	8

See the privacy notice on your return.

Ontario Tuition and Education Amounts

Protected B when completed
Schedule ON(S11)MJ
T2203 – 2018

If you were a student who was a resident of Ontario, complete Schedule ON(S11), Provincial Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory 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 ON column in Part 3 of Form T2203.

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

Unused Ontario tuition and education amounts from your 2017 notice of assessment or reassessment **1**

Enter the amount from line 260 of your return if it is **\$42,960 or less**.

If the amount is **more than \$42,960**, enter the result of the following calculation:
 amount from line 9 of Section ON428MJ in Part 4 of your Form T2203
 divided by 5.05%.

			2
Total of lines 5804 to 5848 in the ON column in Part 3 of Form T2203	-		3
Line 2 minus line 3 (if negative, enter "0")	=		4

Enter the amount from line 1 or line 4, whichever is **less**.

Enter this amount on line 5856 in the ON column
 in Part 3 of Form T2203.

**Unused Ontario tuition and education
 amounts claimed by the student for 2018**

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5

Use the following charts to calculate the amounts to report in the ON column in Part 3 and in Section ON428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

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

If the amount from line 236 of your return is:

- **\$37,635 or less**, enter \$5,055 on line 5808 in the ON column in Part 3
- **more than \$71,335**, enter "0" on line 5808 in the ON column in Part 3

Otherwise, complete the following calculation:

Maximum amount			5,055 00	1
Amount from line 236 of your return				2
Income threshold	–	37,635 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 ON column in Part 3.

Line 5812 – Spouse or common-law partner amount

Base amount			9,671 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 \$8,792)		3

Enter this amount on line 5812 in the ON column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount			9,671 00	1
Dependant's net income (line 236 of their return)	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,792)		3

Enter this amount on line 5816 in the ON column in Part 3.

Line 5819 – Ontario caregiver amount

Complete this calculation for each dependant.

Base amount			21,577 00	1
Dependant's net income (from line 236 of their return)	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$4,881)		3
If you claimed this dependant on line 5816 in the ON column in Part 3, enter the amount claimed.	–			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

If you are claiming this amount for more than one dependant, enter the total amount on line 5819 in the ON column in Part 3.

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, 2018) 8,365|00 1

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

Maximum supplement	<u>4,879 00</u>	2
Total of child care and attendant care expenses for you claimed by you or by another person		3
Threshold for child and attendant care expenses	<u>- 2,858 00</u>	4
Line 3 minus line 4 (if negative, enter "0")	<u>=</u>	5
Line 2 minus line 5 (if negative, enter "0")		6
Add lines 1 and 6.	<u>(maximum \$13,244)</u>	7

Enter this amount on line 5844 in the ON column in Part 3 **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.

Note: If your dependant was **not** a resident of Ontario at the end of the year, the Form ON428 and the chart for line 5844 must be completed for the dependant as if they were a resident of Ontario at the end of the year.

Enter the amount from line 7 of the chart for line 5844 above for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5836 of their Form ON428	<u>+</u>	2
Add lines 1 and 2.	<u>=</u>	3
Dependant's taxable income (line 260 of their return)	<u>-</u>	4
Line 3 minus line 4 (if negative, enter "0")	<u>=</u>	5
Allowable amount for this dependant: Enter the amount on line 1 or line 5, whichever is less .	<u></u>	6

If you are claiming this amount for more than one dependant, enter the total amount on line 5848 in the ON column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner and your dependent children born in 2001 or later

Allowable Ontario medical expenses (same as those you can claim on line 330 of your federal Schedule 1 except as noted below) ⁽¹⁾ Enter this amount on line 5788 in the ON column in Part 3.

Enter \$2,343 or 3% of line 236 of your return, whichever is less .	<u>-</u>	1
Line 1 minus line 2 (if negative, enter "0")	<u>=</u>	2
	<u></u>	3

Enter this amount on line ME in the ON column in Part 3.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

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

Enter \$2,343 or 3% of the dependant's net income (line 236 of their return), whichever is less .	<u>-</u>	1
Line 1 minus line 2 (if negative, enter "0")	<u>=</u>	2
	<u>(maximum \$12,632)</u>	3

If you are claiming this amount for more than one dependant, enter the total amount on line 5872 in the ON column in Part 3.

(1) 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 \$14,318 (\$28,637 in the year of death).
- The maximum Ontario claim for the cost of a van adapted for transporting a patient requiring the use of a wheelchair is \$7,159.
- The maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,864.

The federal and provincial medical expenses you claim have to cover the **same 12-month period** ending in 2018 and must be expenses that were not claimed for 2017 return.

Line 13 – Ontario dividend tax credit

Calculate the amount to enter on line 13 of Section ON428MJ in Part 4 by completing **one** of the following calculations:

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

Amount from line 120 of your return	_____	×	10%	=	<table border="1" style="display: inline-table; width: 100px; height: 20px;"></table>
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Enter this amount on line 13 of Section ON428MJ in Part 4.

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

Amount from line 120 of your return	_____				1		
Amount from line 180 of your return	_____	-			2	×	3.2863%
Line 1 minus line 2	_____	=			4	×	10%
Add lines 3 and 5.	_____					+	
	_____					=	

Enter this amount on line 13 of Section ON428MJ in Part 4.

Line 35 – Additional tax for minimum tax purposes

Complete this calculation if you entered an amount on line 95 of Form T691.

Ontario basic additional tax

Line 95 of Form T691	_____	×	33.67%	=	_____	1
Percentage of income allocated to Ontario from column 5 in Part 1 of Form T2203	_____	×	_____ %		_____	2
Multiply line 1 by the percentage on line 2	_____	=			_____	3

Ontario surtax on additional tax

Amount from line 1	_____				_____	4
Amount from line 26 of Section ON428MJ in Part 4	_____	+			_____	5
Add lines 4 and 5.	_____	=			_____	6

Complete lines 7 to 13 only if the amount on line 6 is **more than \$4,638**.
Otherwise, enter the amount from line 3 on line 35 of Section ON428MJ in Part 4.

(Line 6 minus \$4,638)	_____	×	20% (if negative, enter "0")	=	_____	7
(Line 6 minus \$5,936)	_____	×	36% (if negative, enter "0")	=	_____	8
Add lines 7 and 8.	_____	=			_____	9
Amount from line 29 of Section ON428MJ in Part 4.	_____	-			_____	10
Line 9 minus line 10	_____	=			_____	11
Percentage from line 2	_____	×	_____ %		_____	12
Line 11 multiplied by the percentage on line 12	_____	=			_____	13
Add lines 3 and 11.	_____	+			_____	14
	_____	=			_____	

Enter this amount on line 35 of Section ON428MJ in Part 4.

Line 49 – Ontario health premiumEnter your **taxable income** from line 260 of your return.

1

Go to the line on the chart below that corresponds to your taxable income from line 260 of your return.

If there is an Ontario health premium amount on that line, enter that amount on line 49 of Section ON428MJ in Part 4.

If not, enter your taxable income in the first box on the line that corresponds to your taxable income and complete the calculation.

Enter the result on line 49 of Section ON428MJ in Part 4.

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)

Manitoba tax

Complete this section if you have income allocated to Manitoba in column 4 in Part 1 of Form T2203.

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

Use the amount from line 1 to decide which column to complete.

	Line 1 is \$31,843 or less	Line 1 is more than \$31,843 but not more than \$68,821	Line 1 is more than \$68,821	
Amount from line 1				2
	- 0.00	- 31,843.00	- 68,821.00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	4
	x 10.8%	x 12.75%	x 17.4%	5
Multiply line 4 by line 5.	=	=	=	6
	+ 0.00	+ 3,439.00	+ 8,154.00	7
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.

Enter your Manitoba non-refundable tax credits from line D in the MB column in Part 3 of Form T2203.

Residents of Manitoba only:

Manitoba dividend tax credit:

Credit calculated for line 13 on Worksheet MB428MJ

Manitoba minimum tax carryover:

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

Add lines 16 and 17.

Percentage of income allocated to Manitoba from column 5 in Part 1 of Form T2203

Multiply line 18 by the percentage on line 19.

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 amounts from lines 5830, 5845, 5839, 5841, 5833, 5836 in the MB column in Part 3 of Form T2203 x 10.8% =

Manitoba dividend tax credit from line 13

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

				9
			+	10
			=	11
				12
			+	13
			+	14
			=	15
			=	16
			+	17
			=	18
			x %	19
			=	20
				21
			+	22
			=	23
			x %	24
			=	25
			=	26

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed
T2203 – 2018
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 2018	6140		28	
Credit calculated for line 29 on Worksheet MB428MJ		(maximum \$1,000)	–	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.		6085	–	•35
Line 34 minus line 35 (if negative, enter "0")			=	36
Enter your Manitoba small business venture capital tax credit for individuals from line 6 of Form T1256-1.		(maximum \$67,500) 6092	–	•37
Line 36 minus line 37 (if negative, enter "0")			=	38
Enter the Manitoba employee share purchase tax credit from line 14 of Form T1256-2.		6096	–	•39
Line 38 minus line 39 (if negative, enter "0")			=	40
Enter the Manitoba mineral exploration tax credit from Form T1241.		6083	–	•41
Line 40 minus line 41 (if negative, enter "0")			=	
Enter the result on line 6 in Part 5 of Form T2203.		Manitoba tax	=	42

See the privacy notice on your return.

Information About Schedule MB428—A MJ, Manitoba Family Tax Benefit

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

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

Line 3 – Amount for an eligible dependant

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

Line 4 – Age amount for self

Claim \$2,065 if you were 65 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.

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.

Line 7 – Disability amount for self or for a dependant other than your spouse or common-law partner

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

Claim \$2,752 for each of the following:

- the disability amount you claimed on line 5844 in the MB column in Part 3
- each disability amount claimed on line 5848 in the MB 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 2000 or earlier

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

Claim \$2,752 for each disabled dependant 18 years of age or older for whom you (or spouse or common-law partner) claimed an amount for on line 5820 in the MB 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 dependent children born in 2000 or later

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

Claim \$2,752 for each child who was 18 years of age or younger on December 31, 2018, if **all** of the following apply:

- You are the parent of the child;
- The child was a resident of Canada and lived with you in 2018;
- No one else is claiming this amount for the child;
- No one is claiming an amount for a spouse or common-law partner (line 5812), an amount for an eligible dependant (line 5816), or an amount for infirm dependants age 18 or older (line 5820) for the child on their Form MB428 or in the MB column in Part 3.
- 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.

Complete the "Details of dependent children born in 2000 or later" chart on Schedule MB428—A MJ, Manitoba Family Tax Benefit in Part 4.

Manitoba Family Tax Benefit

Protected B when completed
Schedule MB428-A MJ
T2203 – 2018

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 if you were 65 years or older	claim \$2,065	+			4
Age amount for spouse or common-law partner who is 65 years of age or older	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 2000 or earlier	Number of disabled dependants 6074 × \$2,752 =	+			8
Amount for dependent children born in 2000 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 MB column in Part 3 of Form T2203.	Family tax benefit	=			12

Details of dependent children born in 2000 or later (If you need more space, attach a separate sheet of paper.)

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

See the privacy notice on your return.

Manitoba Amounts Transferred From Your Spouse or Common-Law Partner

Protected B when completed
Schedule MB(S2)MJ
T2203 – 2018

If your spouse or common-law partner was a resident of Manitoba at the end of the year, 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 your spouse or common-law partner was **not** a resident of Manitoba at the end of the year, complete this schedule and Form MB428 or Section MB428MJ in Part 4 as if they were a resident of Manitoba at the end of the year.

You can claim these amounts if you were eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form MB428.

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

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$27,749 or less**, enter \$3,728.

Otherwise, enter the amount from line 5808 of their Form MB428.

		1
--	--	---

Pension income amount:

Enter the amount from line 5836 of their Form MB428.

(maximum \$1,000)

	+	2
--	---	---

Disability amount:

Enter the amount from line 5844 of their Form MB428.

	+	3
--	---	---

Tuition and education amounts:

Enter the provincial amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C.

If they were not a resident of Manitoba, complete Schedule MB(S11)MJ to determine the amount to enter.

	+	4
--	---	---

Add lines 1 to 4.

	=	5
--	---	---

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

Enter the amount from line 260 of their return if it is **\$31,843 or less**.

If the amount is **more than \$31,843**, enter the result of the following calculation:
amount from line 44 of their Form MB428 divided by 10.8%.

		6
--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5830, 5845, 5839, 5841, and 5833 of their Form MB428 plus line 13 of their Schedule MB(S11).

	-	7
--	---	---

Their 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 MB 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

Protected B when completed
Schedule MB(S11)MJ
T2203 – 2018

If you were a student who was a resident of Manitoba, complete Schedule MB(S11), Provincial Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory 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 Manitoba 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 MB 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 for each student as if they were a resident of Manitoba.

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

Unused federal tuition, education, and textbook amounts from your 2017 notice of assessment or reassessment		1
Eligible tuition fees paid for 2018		2

Education amount for 2018:

Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C.
 Only one claim per month (**maximum 12 months**) ⁽¹⁾

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 2018 tuition and education amounts	=		▶ 5
Add lines 1 and 5.	Total available tuition and education amounts	=		6

As the student, enter the amount from line 260 of your return if it is **\$31,843 or less**.
 If the amount is **more than \$31,843**, enter the result of the following calculation:
 amount from line 9 of Section MB428MJ in Part 4 of your Form T2203 divided by 10.8%.

Total of lines 5804 to 5848 in the MB column in Part 3 of Form T2203	-		7
Line 7 minus line 8 (if negative, enter "0")	=		8
Unused Manitoba tuition and education amounts claimed for 2018: Enter the amount from line 1 or line 9, whichever is less .	-		9
Line 9 minus line 10	=		▶ 10

2018 tuition and education amounts claimed for 2018: Enter the amount from line 5 or line 11, whichever is less .	+		11	
Add lines 10 and 12.	=		12	
If you are the student, enter this amount on line 5856 in the MB column in Part 3 of Form T2203.	Manitoba tuition and education amounts claimed by the student for 2018	=		13

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

Amount from line 5 (maximum \$5,000)		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 their province or territory of residence. ⁽²⁾		17
--	--	----

Enter this amount on line 5860 in the MB column in Part 3 of your Form T2203, or on line 4 of your Schedule MB(S2)MJ. (cannot be more than line 16 or line 17, whichever is less).	Manitoba tuition and education amounts transferred		18
---	---	--	----

- (1) If you ticked box 345 of your federal Schedule 11, **do not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.
- (2) For a student residing in Quebec, use line 16 from their federal Schedule 11.
 For a student residing in Yukon, use line 16 from their Schedule YT(S11).
 For a student residing in Nunavut, use line 23 from their Schedule NU(S11).

See the privacy notice on your return.

Use the following charts to calculate the amount to report in the MB column in Part 3 and in Section MB428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

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

If the amount from line 236 of your return is:

- **\$27,749 or less**, enter \$3,728 on line 5808 in the MB column in Part 3
- **more than \$52,602**, enter "0" on line 5808 in the MB column in Part 3

Otherwise, complete the following calculation:

Maximum amount			3,728 00	1
Amount from line 236 of your return				2
Income threshold	–	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 MB column in Part 3.

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 MB column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount			9,134 00	1
Dependant's net income (line 236 of their return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5816 in the MB column in Part 3.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			8,720 00	1
Dependant's net income (line 236 of their return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3
If you claimed this dependant on line 5816 in the MB column in Part 3, enter the amount claimed.	–			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

If you are claiming this amount for more than one dependant, enter the total amount on line 5820 in the MB column in Part 3.

Worksheet MB428MJ (continued)

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

You may also be able to claim the primary caregiver tax credit on Form MB479, Manitoba Credits.

For more information, read line 61 under "Other tax credits" in the "Information for residents of Manitoba" section of your tax package.

Base amount		15,917 00	1
Dependant's net income (line 236 of their return)	-		2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$3,605)	3
If you claimed this dependant on line 5816 in the MB column in Part 3, enter the amount claimed.	-		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

If you are claiming this amount for more than one dependant, enter the total amount on line 5840 in the MB column in Part 3.

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, 2018)		6,180 00	1
---	--	----------	---

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

Maximum amount		3,605 00	2
Total of child care and attendant care expenses for you claimed by you or by another person	=		3
Threshold for child and attendant care expenses	-	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.	=	(maximum \$9,785)	7

Enter this amount on line 5844 in the MB column in Part 3 **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.

Note: If your dependant was **not** a resident of Manitoba at the end of the year, Form MB428 and the chart for line 5844 must be completed for the dependant as if they were a resident of Manitoba at the end of the year.

Enter the amount from line 7 of the chart for line 5844 above for the dependant.			1
Total of amounts your dependant can claim on lines 1 to 14 of their Form MB428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (line 260 of their 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

If you are claiming this amount for more than one dependant, enter the total amount on line 5848 in the MB column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 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 MB column in Part 3.

Worksheet MB428MJ (continued)

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 their return), whichever is less.	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

If you are claiming this amount for more than one dependant, enter the total amount on line 5872 in the MB column in Part 3.

Line 13 – Manitoba dividend tax credit

Calculate the amount to enter on line 13 of Section MB428MJ in Part 4 by completing **one** of the following calculations:

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

Amount from line 120 of your return		x	8%	=		
-------------------------------------	--	---	----	---	--	--

Enter this amount on line 13 of Section MB428MJ in Part 4.

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

Amount from line 120 of your return		1				
Amount from line 180 of your return	-	2	x	0.7835%	=	
Amount from line 120 of your return		4	x	8%	=	+
Amount from line 180 of your return	-	2	x	0.7835%	=	5
Amount from line 120 of your return		1	x	8%	=	6
Add lines 3 and 5.	=	4	x	8%	=	6

Enter this amount on line 13 of Section MB428MJ in Part 4.

Line 29 – Manitoba political contribution tax credit

If your total political contributions from line 28 of Section MB428MJ in Part 4 were **more than \$2,325**, enter \$1,000 on line 29 of Section MB428MJ in Part 4.

If **not**, use the amount from line 28 to decide which column to complete.

	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 of Section MB428MJ in Part 4.

Part 4 – Provincial tax (multiple jurisdictions)

Saskatchewan tax

Complete this section if you have income allocated to Saskatchewan in column 4 in Part 1 of Form T2203.

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

Use the amount from line 1 to decide which column to complete.

	Line 1 is \$45,225 or less	Line 1 is more than \$45,225 but not more than \$129,214	Line 1 is more than \$129,214	
Amount from line 1				2
	– 0,00	– 45,225,00	– 129,214,00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	4
	x 10.5%	x 12.5%	x 14.5%	5
Multiply line 4 by line 5.	=	=	=	6
	+ 0,00	+ 4,749,00	+ 15,247,00	7
Saskatchewan tax on taxable income	=	=	=	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

= 11

Enter your Saskatchewan tax on split income from Form T1206.

+ 12

Add lines 11 and 12.

= 13

Enter your Saskatchewan non-refundable tax credits from line C in the SK column in Part 3 of Form T2203.

14

Residents of Saskatchewan only:

Saskatchewan dividend tax credit:

Credit calculated for line 15 on Worksheet SK428MJ

+ 15

Saskatchewan minimum tax carryover:

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

+ 16

Add lines 14 to 16.

= 17

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

= 18

Saskatchewan additional tax for minimum tax purposes:

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

+ 19

Add lines 18 and 19.

= 20

Percentage of income allocated to Saskatchewan from column 5 in Part 1 of Form T2203

x % 21

Multiply line 20 by the percentage on line 21.

= 22

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

Amount from line 5836 of the SK column in Part 3 of Form T2203

x 10.5% =

23

Saskatchewan dividend tax credit from line 15

+ 24

Add lines 23 and 24.

= 25

Percentage of income not allocated to Saskatchewan:

100% **minus** percentage on line 21

x % 26

Multiply line 25 by the percentage calculated on line 26.

= 27

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

Adjusted Saskatchewan income tax

= 28

Residents of Saskatchewan only:

Enter the provincial foreign tax credit from Form T2036.

– 29

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

= 30

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

Saskatchewan tax (continued)

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

Saskatchewan political contribution tax credit

Enter your Saskatchewan political contributions made in 2018. **6368** 32
 Credit calculated for line 33 on Worksheet SK428MJ (maximum \$650) 33
 Line 31 minus line 33 (if negative, enter "0") = 34

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

For investments in venture capital corporations that are registered in Saskatchewan:
 Enter your tax credit from Slip T2C (Sask.) (maximum \$875) 35
 For investments in venture capital corporations that are registered federally:
 Enter your tax credit from Slip T2C (Sask.) (maximum \$875) + 36
 Add lines 35 and 36. (maximum \$875) **6374** = 37
 Line 34 minus line 37 (if negative, enter "0") = 38

Saskatchewan employee's tools tax credit (Residents of Saskatchewan only)

Unused one-time trade entry credit from your 2017 notice of assessment or reassessment - 39
 Line 38 minus line 39 (if negative, enter "0") = 40

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC **6360** •41
 Unused Saskatchewan mineral exploration tax credit from
 your 2017 notice of assessment or reassessment + 42
 Add lines 41 and 42. = ► 43
 Line 40 minus line 43 (if negative, enter "0") = 44

Saskatchewan graduate tuition tax credit (Residents of Saskatchewan only)

Enter the amount from line 10 of Form RC360, Saskatchewan Graduate Retention Program. **6364** - •45
 Line 44 minus line 45 (if negative, enter "0") = 46

Saskatchewan qualifying environmental trust tax credit

Enter your Saskatchewan qualifying environmental trust tax credit. - 47
 Line 46 minus line 47 (if negative, enter "0") = 48
 Enter the result on line 7 in Part 5 of Form T2203. **Saskatchewan tax**

Request for carryback of unused mineral exploration tax credit

Amount from line 43 49
 Amount from line 40 - 50
 Line 49 minus line 50 (if negative, enter "0") = 51

Enter on line 52 any part of the amount from line 51 you want to carry back to 2017 to reduce your Saskatchewan tax.
 Enter on line 53 any amount you want to carry back to 2016 and on line 54 any amount you want to carry back to 2015.

Enter the amount you want to carry back to 2017. **6361** •52
 Enter the amount you want to carry back to 2016. **6362** •53
 Enter the amount you want to carry back to 2015. **6363** •54

Complete this chart if you are claiming an amount for dependant children born in 2000 or later on line 5821 of the SK column in Part 3.

Details of dependant children born in 2000 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.

Saskatchewan Amounts Transferred From Your Spouse or Common-Law Partner

Protected B when completed
Schedule SK(S2)MJ
T2203 – 2018

If your spouse or common-law partner was a resident of Saskatchewan at the end of the year, 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 your spouse or common-law partner was **not** a resident of Saskatchewan at the end of the year, complete this schedule and Form SK428 or Section SK428MJ in Part 4 as if they were a resident of Saskatchewan.

You can claim these amounts if you were eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on Form SK428.

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

Amount for dependent children born in 2000 or later:

Enter the amount from line 5821 of their Form SK428.

	1
--	---

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$36,430 or less**, enter \$4,894.

Otherwise, enter the amount from line 5808 of their Form SK428.

+	2

Senior supplementary amount:

Enter the amount from line 5822 of their Form SK428.

+	3

Pension income amount:

Enter the amount from line 5836 of their Form SK428.

(maximum \$1,000)

+	4

Disability amount:

Enter the amount from line 5844 of their Form SK428.

+	5

Add lines 1 to 5.

=	6

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

Enter the amount from line 260 of their return if it is **\$45,225 or less**.

If the amount is **more than \$45,225**, enter the result of the following calculation:
amount from line 40 of their Form SK428 divided by 10.5%.

7	

Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5837 of their Form SK428 plus line 5 of their Schedule SK(S11).

-	
8	

Their 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 SK column in Part 3 of Form T2203.

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

-	9
=	10

See the privacy notice on your return.

Saskatchewan Tuition and Education Amounts

Protected B when completed
Schedule SK(S11)MJ
T2203 – 2018

If you were a student who was a resident of Saskatchewan, complete Schedule SK(S11), Provincial Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory 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 Saskatchewan 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 SK column in Part 3 of Form T2203.

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

Unused federal tuition, education, and textbook amounts from your 2017 notice of assessment or reassessment

		1
--	--	---

Enter the amount from line 260 of your return if it is **\$45,225 or less**.

If the amount is **more than \$45,225**, enter the result of the following calculation:
 amount from line 9 of Section SK428MJ in Part 4 of your Form T2203 divided by 10.5%.

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

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

		2
-		3
=		4

Enter the amount from line 1 or line 4, whichever is **less**.

Enter this amount on line 5856 in the SK column
 in Part 3 of Form T2203.

**Unused Saskatchewan tuition and education
 amounts claimed by the student for 2018**

		5
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Use the following charts to calculate the amounts to report in the SK column in Part 3 and in Section SK428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

Line 5808 – Age amount

If the amount from line 236 of your return is:

- **\$36,430 or less**, enter \$4,894 on line 5808 in the SK column in Part 3
- **more than \$69,057**, enter "0" on line 5808 in the SK column in Part 3

Otherwise, complete the following calculation:

Maximum amount		4,894 00	1
Amount from line 236 of your return			2
Income threshold	–	36,430 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 SK column in Part 3.

Line 5812 – Spouse or common-law partner amount

Base amount		17,672 00	1
Spouse's or common-law partner's net income (line 236 of their return)	–		2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$16,065)	3

Enter this amount on line 5812 in the SK column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount		17,672 00	1
Dependant's net income (line 236 of their return)	–		2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$16,065)	3

Enter this amount on line 5816 in the SK column in Part 3.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		16,179 00	1
Dependant's net income (line 236 of their return)	–		2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$9,464)	3
If you claimed this dependant on line 5816 in the SK column in Part 3, enter the amount claimed.	–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

If you are claiming this amount for more than one dependant, enter the total amount on line 5820 in the SK column in Part 3.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		25,628 00	1
Dependant's net income (line 236 of their return)	–		2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$9,464)	3
If you claimed this dependant on line 5816 in the SK column in Part 3, enter the amount claimed.	–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

If you are claiming this amount for more than one dependant, enter the total amount on line 5840 in the SK column in Part 3.

Worksheet SK428MJ (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, 2018) 9,464|00 1

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

Maximum amount		9,464 00	2	
Total of child care and attendant care expenses for you claimed by you or by another person			3	
Threshold for child and attendant care expenses	- 2,772 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.	=	(maximum \$18,928)	7	=

Enter this amount on line 5844 in the SK column in Part 3 **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.

Note: If your dependant was **not** a resident of Saskatchewan at the end of the year, Form SK428 and the chart for line 5844 must be completed for the dependant as if they were a resident of Saskatchewan at the end of the year.

Enter the amount from line 7 of the chart for line 5844 above for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of their Form SK428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (line 260 of their 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

If you are claiming this amount for more than one dependant, enter the total amount on line 5848 in the SK column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,268 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 SK column in Part 3.

Line 15 – Saskatchewan dividend tax credit

Calculate the amount to enter on line 15 of Section SK428MJ in Part 4 by completing **one** of the following calculations:

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

Amount from line 120 of your return		x 11% =			
-------------------------------------	--	---------	--	--	--

Enter this amount on line 15 of Section SK428MJ in Part 4.

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

Amount from line 120 of your return		1			
Amount from line 180 of your return	-	2	x 3.333% =		3
Line 1 minus line 2	=	4	x 11% =	+	5
Add lines 3 and 5.	=			=	6

Enter this amount on line 15 of Section SK428MJ in Part 4.

Worksheet SK428MJ (continued)

Line 33 – Saskatchewan political contribution tax credit

If your total political contributions from line 32 of Section SK428MJ in Part 4 were **more than \$1,275**, enter \$650 on line 33 of Section SK428MJ in Part 4.

If not, use the amount from line 32 to decide which column to complete.

	Line 32 is \$400 or less	Line 32 is more than \$400 but not more than \$750	Line 32 is more than \$750	
Enter the total of your official receipts.	– 0.00	– 400.00	– 750.00	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
	x 75%	x 50%	x 33.33%	3
Multiply line 3 by line 4.	=	=	=	4
	+ 0.00	+ 300.00	+ 475.00	5
Add lines 5 and 6.	=	=	=	6
Enter this amount on line 33 of Section SK428MJ in Part 4.	=	=	=	7

Part 4 – Provincial tax (multiple jurisdictions)**Alberta tax**

Complete this section if you have income allocated to Alberta in column 4 in Part 1 of form T2203.

Enter your taxable income from line 260 of your return.

Use the amount from line 1 to decide which column to complete.

	Line 1 is \$128,145 or less	Line 1 is more than \$128,145 but not more than \$153,773	Line 1 is more than \$153,773 but not more than \$205,031	Line 1 is more than \$205,031 but not more than \$307,547	Line 1 is more than \$307,547	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0.00	– 128,145.00	– 153,773.00	– 205,031.00	– 307,547.00	3
	=	=	=	=	=	4
	x 10%	x 12%	x 13%	x 14%	x 15%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
	+ 0.00	+ 12,815.00	+ 15,890.00	+ 22,553.00	+ 36,906.00	7
Add lines 6 and 7.						
Alberta tax on taxable income	=	=	=	=	=	8

Enter your Alberta tax on taxable income from line 8.

Residents of Alberta only:

Enter your Alberta tax on split income from Form T1206.

Add lines 9 and 10.

Enter your Alberta non-refundable tax credits from line C in the AB column in Part 3 of Form T2203.

Residents of Alberta only:

Alberta dividend tax credit:

Credit calculated for line 13 on Worksheet AB428MJ

Alberta minimum tax carryover:

Amount from line 427 of your federal Schedule 1 × 35% =

Add lines 12 to 14.

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

Alberta additional tax for minimum tax purposes:

Form T691: line 108 minus line 111 × 35% =

Add lines 16 and 17.

Percentage of income allocated to Alberta from column 5 in Part 1 of Form T2203

Multiply line 18 by the percentage on line 19.

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 amounts from lines 5833 and 5836 in the AB column in Part 3 of Form T2203

× 10% =

Alberta dividend tax credit from line 13

Add lines 21 and 22.

Percentage of income not allocated to Alberta:

100% **minus** percentage on line 19

Multiply line 23 by the percentage calculated on line 24.

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

Alberta tax on split income from line 10

Percentage of income not allocated to Alberta:

100% **minus** percentage on line 19

Multiply line 27 by the percentage calculated on line 28.

Add lines 26 and 29.

Adjusted Alberta income tax**Residents of Alberta only:**

Enter the provincial foreign tax credit from Form T2036.

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

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)**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 2018.

6003

34

Credit calculated for line 35 on Worksheet AB428MJ

(maximum \$1,000)

35

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

Enter the result on **line 8** in Part 5 of Form T2203.

Alberta tax

=

36

Alberta investor tax credit

Enter the total of all tax credit amounts shown on your investor tax credit certificates for shares acquired in 2018.

6007

37

Enter the total of all tax credit amounts shown on your investor tax credit certificates for shares purchased during the first 60 days of 2019 that you **elect** to claim in 2018.

6008 +

38

Enter your unused investor investor tax credit from previous years shown on your most recent notice of assessment or reassessment.

+

39

Add lines 37, 38 and 39.

Enter this amount on **line 479** of your return.

(maximum \$60,000)

=

▶

40

If you are also claiming the Alberta stock savings plan tax credit, enter the total of both credits on line 479.

See the privacy notice on your return.

Alberta Amounts Transferred From Your Spouse or Common-Law Partner

If your spouse or common-law partner was a resident of Alberta at the end of the year, 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 your spouse or common-law partner was **not** a resident of Alberta at the end of the year, complete this schedule and Form AB428 or Section AB428MJ in Part 4 as if they were a resident of Alberta at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form AB428.

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

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$39,238 or less**, enter \$5,271.

If not, enter the amount from line 5808 of their Form AB428.

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

Pension income amount:

Enter the amount from line 5836 of their Form AB428.

(maximum \$1,456)

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

Disability amount:

Enter the amount from line 5844 of their Form AB428.

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

Tuition and education amounts:

Enter the provincial amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C.

If they were not a resident of Alberta, complete Schedule AB(S11)MJ to determine the amount to enter.

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

Add lines 1 to 4.

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

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

Enter the amount from line 260 of their return if it is **\$128,145 or less**.

If the amount is **more than \$128,145**, enter the result of the following calculation:

amount from line 39 of their Form AB428 divided by 10%.

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

Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5833 of their Form AB428 plus line 13 of their Schedule AB(S11).

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

Their 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 AB column in Part 3 of Form T2203.

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

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

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

See the privacy notice on your return.

Alberta Tuition and Education Amounts

If you were a student who was a resident of Alberta, complete Schedule AB(S11), Provincial Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory 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 Alberta 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 AB 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 lines 1 to 16 for each student as if they 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 2017 notice of assessment or reassessment			1
Eligible tuition fees paid for 2018		2	

Education amount for 2018:

Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (**maximum 12 months**)⁽¹⁾

Enter the number of months from column B (do not include any month that is included in column C).	× \$221 =		+		3
---	-----------	--	---	--	---

Enter the number of months from column C .	× \$735 =		+		4
---	-----------	--	---	--	---

Add lines 2, 3, and 4.	Total 2018 tuition and education amounts		=		▶ 5
------------------------	---	--	---	--	-----

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

As the student, enter the amount from line 260 of your return if it is **\$128,145 or less**.

If the amount is **more than \$128,145**, enter the result of the following calculation:
 amount from line 9 of Section AB428MJ in Part 4 of your Form T2203 divided by 10%.

Total of lines 5804 to 5848 in the AB column in Part 3 of Form T2203	-		7
--	---	--	---

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

Unused Alberta tuition and education amounts claimed for 2018			
---	--	--	--

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

Line 9 minus line 10	=		▶ 9
----------------------	---	--	-----

2018 tuition and education amounts claimed for 2018:

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

Add lines 10 and 12. If you are the student, enter this amount	Alberta tuition and education amounts		+ 12
--	--	--	------

on line 5856 in the AB column in Part 3 of Form T2203.	claimed by the student for 2018		= 13
--	--	--	------

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

Amount from line 5		(maximum \$5,000)	
--------------------	--	-------------------	--

Amount from line 12			-
---------------------	--	--	---

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

Enter this amount on line 5860 in the AB column in Part 3 of your Form T2203, **or** on line 4 of your Schedule AB(S2)MJ (cannot be more than line 16).

	Alberta tuition and education amounts transferred		
--	--	--	--

⁽¹⁾ If you ticked box 345 of your federal Schedule 11, do **not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.

See the privacy notice on your return.

Use the following charts to calculate the amounts to report in the AB column in Part 3 and in Section AB428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

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

If the amount from line 236 of your return is:

- **\$39,238 or less**, enter \$5,271 on line 5808 in the AB column in Part 3
- **more than \$74,378**, enter "0" on line 5808 in the AB column in Part 3

Otherwise, complete the following calculation:

Maximum amount			5,271 00	1
Amount from line 236 of your return				2
Income threshold	-	39,238 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 AB column in Part 3.

Line 5812 – Spouse or common-law partner amount

Base amount			18,915 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 AB column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount			18,915 00	1
Dependant's net income (line 236 of their return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5816 in the AB column in Part 3.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			18,182 00	1
Dependant's net income (line 236 of their return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
If you claimed this dependant on line 5816 in the AB column in Part 3, enter the amount claimed.	-			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

If you are claiming this amount for more than one dependant, enter the total amount on line 5820 in the AB column in Part 3.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		28,358 00	1
Dependant's net income (line 236 of their return)		-	2
Line 1 minus line 2 (if negative, enter "0")	(maximum \$10,949)	=	3
If you claimed this dependant on line 5816 in the AB column in part 3, enter the amount claimed.		-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")		=	5

If you are claiming this amount for more than one dependant, enter the total amount on line 5840 in the AB column in Part 3.

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, 2018)		14,590 00	1
---	--	-----------	---

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

Maximum amount		10,949 00	2
Total child care and attendant care expenses for you, claimed by you or by another person			3
Threshold for child and attendant care expenses	- 2,986 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.	(maximum \$25,539)	=	7

Enter this amount on line 5844 in the AB column in Part 3 **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.

Note: If your dependant was **not** a resident of Alberta at the end of the year, Form AB428 and the chart for line 5844 must be completed for the dependant as if they were a resident of Alberta at the end of the year.

Enter the amount from line 7 of the chart for line 5844 above for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of their Form AB428		+	2
Add lines 1 and 2.		=	3
Dependant's taxable income (line 260 of their 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

If you are claiming this amount for more than one dependant, enter the total amount on line 5848 in the AB column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,444 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 AB column in Part 3.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant					1
Enter \$2,444 or 3% of the dependant's net income (line 236 their return), whichever is less.	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3

If you are claiming this amount for more than one dependant, enter the total amount on line 5872 in the AB column in Part 3.

Line 13 – Alberta dividend tax credit

Calculate the amount to enter on line 13 of Section AB428MJ in Part 4 by completing **one** the following calculations:

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

Amount from line 120 of your return			x 10% =		
-------------------------------------	--	--	---------	--	--

Enter this amount on line 13 of Section AB428MJ in Part 4.

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

Amount from line 120 of your return			1			
Amount from line 180 of your return	-		2	x 2.16% =		3
Line 1 minus line 2	=		4	x 10% =	+	5
Add lines 3 and 5.	=				=	6

Enter this amount on line 13 of Section AB428MJ in Part 4.

Lines 35 – Alberta political contribution tax credit

You can claim this credit if you contributed in 2018 to one of the following:

- a candidate
- an Alberta political party
- a leadership contestant
- a nomination contestant
- a constituency association

Note: They must be registered and meet the criteria established under the Election Finances and Contributions Disclosure Act.

If your total political contributions from line 34 of Section AB428MJ in Part 4 were **more than \$2,300**, enter \$1,000 on line 35 of Section AB428MJ in Part 4.

If **not**, use the amount from line 34 to decided which column to complete.

	Line 34 is \$200 or less	Line 34 is more than \$200 but not more than \$1,100	Line 34 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
	x 75%	x 50%	x 33.33%	4
Multiply line 3 by line 4.	=	=	=	5
	+ 0.00	+ 150.00	+ 600.00	6
Add lines 5 and 6.	=	=	=	7

Enter this amount on line 35 of Section AB428MJ in Part 4.

Part 4 – Provincial tax (multiple jurisdictions)

British Columbia tax

Complete this section if you have income allocated to British Columbia in column 4 in Part 1 of Form T2203.

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

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

Use the amount from line 1 to decide which column to complete.

	Line 1 is \$39,676 or less.	Line 1 is more than \$39,676 but not more than \$79,353	Line 1 is more than \$79,353 but not more than \$91,107	Line 1 is more than \$91,107 but not more than \$110,630	Line 1 is more than \$110,630 but not more than \$150,000	Line 1 is more than \$150,000	
Amount from line 1							2
Line 2 minus line 3 (cannot be negative)	– 0.00	– 39,676.00	– 79,353.00	– 91,107.00	– 110,630.00	– 150,000.00	3
Multiply line 4 by line 5.	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	× 16.8%	4
Add lines 6 and 7.	+ 0.00	+ 2,008.00	+ 5,063.00	+ 6,297.00	+ 8,696.00	+ 14,483.00	5
British Columbia tax on taxable income	=	=	=	=	=	=	6

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

		9
--	--	----------

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

	+	10
--	---	-----------

Add lines 9 and 10.

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

Enter your British Columbia non-refundable tax credits from line C in the BC column in Part 3 of Form T2203.

Residents of British Columbia only:

British Columbia dividend tax credit:

Credit calculated for line 13 on Worksheet BC428MJ

		12
--	--	-----------

	+	13
--	---	-----------

British Columbia minimum tax carryover:

Amount from line 427 of your federal Schedule 1 × 33.7% =

	+	14
--	---	-----------

Add lines 12 to 14.

	=	15
--	---	-----------

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

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

British Columbia additional tax for minimum tax purposes:

Amount from line 117 on Form T691 × 33.7% =

	+	17
--	---	-----------

Add lines 16 and 17.

	=	18
--	---	-----------

Percentage of income allocated to British Columbia from column 5 in Part 1 of Form T2203

	×	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 amounts from lines 5830, 5845, 5833

and 5836 in the BC column in Part 3 of Form T2203

× 5.06% =

		21
--	--	-----------

British Columbia dividend tax credit from line 13

	+	22
--	---	-----------

Add lines 21 and 22.

	=	23
--	---	-----------

Percentage of income not allocated to British Columbia:

100% **minus** percentage on line 19

	×	24
--	---	-----------

Multiply line 23 by the percentage calculated on line 24.

	=	25
--	---	-----------

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

Adjusted British Columbia income tax

	=	26
--	---	-----------

Residents of British Columbia only:

Enter the provincial foreign tax credit from Form T2036.

	–	27
--	---	-----------

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

	=	28
--	---	-----------

Continue on the next page.

Part 4 – Provincial tax (multiple jurisdictions)

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 \$32,869**, complete the following calculation.
Otherwise, enter "0" on line 38 and continue on line 39.

Basic reduction	claim \$453			30
Enter your net income from line 236 of your return.				31
Base amount	– 20,144.00			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 in Part 1 of Form T2203		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 your British Columbia political contributions made in 2018.	6040			42
Credit calculated for line 43 on Worksheet BC428MJ		(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 Form T2203.		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 – 2018

If your spouse or common-law partner was a resident of British Columbia at the end of the year, 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 your spouse or common-law partner was **not** a resident of British Columbia at the end of the year, complete this schedule and Form BC428 or Section BC428MJ in Part 4 as if they were a resident of British Columbia.

You can claim these amounts if you are eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form BC428.

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

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$34,757 or less**, enter \$4,669.

Otherwise, enter the amount from line 5808 of their Form BC428.

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

Pension income amount:

Enter the amount from line 5836 of their Form BC428.

(maximum \$1,000)

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

Disability amount:

Enter the amount from line 5844 of their Form BC428.

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

Tuition and education amounts:

Enter the provincial amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C.

If they were not a resident of British Columbia, complete Schedule BC(S11)MJ to determine the amount to enter.

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

Add lines 1 to 4.

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

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

Enter the amount from line 260 of their return if it is **\$39,676 or less**.

If the amount is **more than \$39,676**, enter the result of the following calculation:
amount from line 42 of their Form BC428 divided by 5.06%.

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

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5830, 5845, and 5833 of their Form BC428 plus line 13 of their Schedule BC(S11).

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

Their 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 BC 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

Protected B when completed
Schedule BC(S11)MJ
T2203 – 2018

If you were a student who was a resident of British Columbia, complete Schedule BC(S11), Provincial Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory 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 British Columbia 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 BC 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 lines 1 to 16 for each student as if they were a resident of British Columbia.

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

Unused federal tuition and education amounts from your 2017 notice of assessment or reassessment		1
Eligible tuition fees paid for 2018		2

Education amount for 2018:

Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (**maximum 12 months**) ⁽¹⁾

Enter the number of months from column B (do not include any month that is also included in column C).	× \$60 =		+		3
Enter the number of months from column C .	× \$200 =		+		4
Add lines 2, 3, and 4.	Total 2018 tuition and education amounts		=		5
Add lines 1 and 5.	Total available tuition and education amounts		+		6

As the student, enter the amount from line 260 of your return if it is **\$39,676 or less**.

If the amount is **more than \$39,676**, enter 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 BC column in Part 3 of Form T2203		7
Line 7 minus line 8 (if negative, enter "0")		8
		9

Unused British Columbia tuition and education amounts claimed for 2018:

Enter the amount from line 1 or line 9, whichever is less .		10
Line 9 minus line 10		11

2018 tuition and education amounts claimed for 2018:

Enter the amount from line 5 or line 11, whichever is less .		12
---	--	----

Add lines 10 and 12.

If you are the student, enter this amount on line 5856 in the BC column in Part 3 of Form T2203.

British Columbia tuition and education amounts claimed by the student for 2018		13
---	--	----

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

Amount from line 5	(maximum \$5,000)		14
--------------------	-------------------	--	----

Amount from line 12		-		15
---------------------	--	---	--	----

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

Enter this amount on line 5860 in the BC column in Part 3 of your Form T2203, **or** on line 4 of your Schedule BC(S2)MJ (cannot be more than line 16).

British Columbia tuition and education amounts transferred		17
---	--	----

(1) If you ticked box 345 of your federal Schedule 11, do **not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.

See the privacy notice on your return.

Use the following charts to calculate the amounts to report in the BC column in Part 3 and in Section BC428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

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

If the amount from line 236 of your return is:

- **\$34,757 or less**, enter \$4,669 on line 5808 in the BC column in Part 3
- **more than \$65,884**, enter "0" on line 5808 in the BC column in Part 3

Otherwise, complete the following calculation:

Maximum amount			4,669 00	1
Amount from line 236 of your return				2
Income threshold	–	34,757 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 BC column in Part 3.

Line 5812 – Spouse or common-law partner amount

Base amount			9,807 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

(maximum \$8,915)

Enter this amount on line 5812 in the BC column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount			9,807 00	1
Dependant's net income (line 236 of their return)	–			2
Line 1 minus line 2 (if negative, enter "0")				3

(maximum \$8,915)

Enter this amount on line 5816 in the BC column in Part 3.

Line 5817 – British Columbia caregiver amount

Complete this calculation for each dependant.

Base amount			19,975 00	1
Dependant's net income (line 236 of their return)	–			2
Line 1 minus line 2 (if negative, enter "0")				3
If you claimed this dependant on lines 5812 or 5816 in the BC column in Part 3, enter the amount claimed.	–			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

If you are claiming this amount for more than one dependant, enter the total amount on line 5817 in the BC column in Part 3.

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, 2018) 7,809|00 1

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

Maximum amount		4,556 00		2
Total child care and attendant care expenses for you claimed by you or by another person				3
Threshold for child and attendant care expenses	-	2,645 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.		(maximum \$12,365)	=	7

Enter this amount on line 5844 in the BC column in Part 3 **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.

Note: If your dependant was **not** a resident of British Columbia at the end of the year, Form BC428 and the chart for line 5844 must be completed for the dependant as if they were a resident of British Columbia at the end of the year.

Enter the amount from line 7 of the chart for line 5844 above for the dependant.				1
Total of amounts your dependant can claim on lines 1 to 18 of their Form BC428	+			2
Add lines 1 and 2.	=			3
Dependant's taxable income (line 260 of their 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

If you are claiming this amount for more than one dependant, enter the total amount on line 5848 in the BC column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Medical expenses from line 330 of your federal Schedule 1				1
Enter \$2,165 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 BC column in Part 3.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant				1
Enter \$2,165 or 3% of the dependant's net income (line 236 of their return), whichever is less .	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

If you are claiming this amount for more than one dependant, enter the total amount on line 5872 in the BC column in Part 3.

Line 13 – British Columbia dividend tax credit

Calculate the amount to enter on line 13 of Section BC428MJ in Part 4 by completing **one** of the following calculations:

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

Amount from line 120 of your return			× 10% =		
-------------------------------------	--	--	---------	--	--

Enter this amount on line 13 of Section BC428MJ in Part 4.

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

Amount from line 120 of your return			1					
Amount from line 180 of your return	-		2	× 2.07% =				3
Line 1 minus line 2	=		4	× 10% =				5
Add lines 3 and 5.								6
								6

Enter this amount on line 13 of Section BC428MJ in Part 4.

Line 43 – British Columbia political contribution tax credit

If your total political contributions from line 42 of Section BC428MJ in Part 4 were **more than \$1,150**, enter \$500 on line 43 of Section BC428MJ in Part 4.

If **not**, use the amount from line 42 to decide which column to complete.

	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.	-	-	-	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
Multiply line 3 by line 4.	×	×	×	3
Add lines 5 and 6.	+	+	+	4
	=	=	=	5
	=	=	=	6
	=	=	=	7

Enter this amount on line 43 of Section BC428MJ in Part 4.

Part 4 – Territorial tax (multiple jurisdictions)

Yukon tax

Complete this section if you have income allocated to Yukon in column 4 in Part 1 of form T2203.

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

Use the amount from line 1 to decide which column to complete.

	Line 1 is \$46,605 or less	Line 1 is more than \$46,605 but not more than \$93,208	Line 1 is more than \$93,208 but not more than \$144,489	Line 1 is more than \$144,489 but not more than \$500,000	Line 1 is more than \$500,000	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	0.00	46,605.00	93,208.00	144,489.00	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	+ 2,983.00	+ 7,177.00	+ 12,767.00	+ 58,272.00	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 YT column in Part 3 of Form T2203. 12

Residents of Yukon only:
Yukon dividend tax credit:
Credit calculated for line 13 on Worksheet YT428MJ 13

Yukon minimum tax carryover:
Amount from line 427 of your federal Schedule 1 x 42.67% = 14

Add lines 12 to 14. ▶ 15

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

Yukon additional tax for minimum tax purposes:
Amount from line 117 of Form T691 x 42.67% = 17

Add lines 16 and 17. 18

Percentage of income allocated to Yukon from column 5 in Part 1 of form T2203 x % 19

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

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

Adjustments for residents of Yukon

Total of amounts from lines 5825, 5834, 5841, 5833, and 5836 in the YT column in Part 3 of Form T2203 x 6.4% = 21

Yukon dividend tax credit from line 13 + 22

Add lines 21 and 22. = 23

Percentage of income not allocated to Yukon:
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") **Adjusted Yukon income tax** = 26

Part 4 – Territorial tax (multiple jurisdictions)

Protected B when completed

T2203 – 2018

Section YT428MJ

Yukon tax (continued)

Enter the amount from line 26 on the previous page.

		27
--	--	----

Residents of Yukon only:

Enter the territorial foreign tax credit from Form T2036.

–		28
---	--	----

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

=		29
---	--	----

Yukon political contribution tax credit

Enter your Yukon political contributions made in 2018.

6385		30
------	--	----

Credit calculated for line 31 on Worksheet YT428MJ

(maximum \$650)

–		31
---	--	----

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

Enter the result on **line 10** in Part 5 of Form T2203.

Yukon tax

=		32
---	--	----

See the privacy notice on your return.

Yukon Amounts Transferred From Your Spouse or Common-Law Partner

Protected B when completed
Schedule YT(S2)MJ
T2203 – 2018

If your spouse or common-law partner was a resident of Yukon at the end of the year, 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 your spouse or common-law partner was **not** a resident of Yukon at the end of the year, complete this schedule and Form YT428 or Section YT428MJ in Part 4 as if they were a resident of Yukon at the end of the year.

You can claim these amounts if you were eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form YT428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form YT428 if they were filing a return. Attach their information slips to your return, but do not attach their return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$36,976 or less**, enter \$7,333.

Otherwise, enter the amount from line 5808 of their Form YT428.

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

Enter the amount from line 5825 of their Form YT428.

Pension income amount:

Enter the amount from line 5836 of their Form YT428.

(maximum \$2,000)

Disability amount:

Enter the amount from line 5844 of their Form YT428.

Tuition amount:

Enter the territorial amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C.

If they were not a resident of Yukon, complete Schedule YT(S11)MJ to determine the amount to enter.

Add lines 1 to 5.

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

Enter the amount from line 260 of their return if it is **\$46,605 or less**.

If the amount is **more than \$46,605**, enter the result of the following calculation:
amount from line 42 of their Form YT428 divided by 6.4%.

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5834, 5841, and 5833 from their Form YT428 plus line 10 of their Schedule YT(S11).

Their 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 YT column in Part 3 of Form T2203.

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

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

See the privacy notice on your return.

Yukon Tuition, Education, and Textbook Amounts

Protected B when completed
Schedule YT(S11)MJ
T2203 – 2018

If you were a student who was a resident of Yukon, complete Schedule YT(S11), Territorial Tuition, Education, and Textbook Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T203.

If you were a student who was **not** a resident of Yukon but you have income allocated to Yukon 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 YT 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 lines 1 to 13 for each student as if they 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 2017 notice of assessment or reassessment		1
Eligible tuition fees paid for 2018	+	2
Add lines 1 and 2. Total available tuition, education, and textbook amounts	=	3

As a student, enter the amount from line 260 of your return if it is **\$46,605 or less**.

If the amount is **more than \$46,605**, enter 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 YT column in Part 3 of Form T2203	-	4
Line 4 minus line 5 (if negative, enter "0")	=	5

Unused Yukon tuition, education and textbook amounts claimed for 2018:
 Enter the amount from line 1 or line 6, whichever is **less**.

Line 6 minus line 7	-	6
2018 tuition amount claimed for 2018: Enter the amount from line 2 or line 8, whichever is less .	=	7

2018 tuition amount claimed for 2018: Enter the amount from line 2 or line 8, whichever is less .	-	8
Add lines 7 and 9. If you are the student, enter this amount on line 5856 in the YT column in Part 3 of Form T2203. Yukon tuition, education, and textbook amounts claimed by the student for 2018	+	9

Add lines 7 and 9. If you are the student, enter this amount on line 5856 in the YT column in Part 3 of Form T2203. Yukon tuition, education, and textbook amounts claimed by the student for 2018	=	10
--	---	----

Complete lines 11 to 14 only if you are the individual designated to claim the student's unused amounts.

Amount from line 2 (maximum \$5,000)		11
Amount from line 9	-	12
Line 11 minus line 12 (if negative, enter "0")	=	13

Enter this amount on line 5860 in the YT column in Part 3 of your Form T2203 or on line 5 of your Schedule YT(S2)MJ (cannot be more than line 13). Yukon tuition amount transferred		14
---	--	----

See the privacy notice on your return.

Use the following charts to calculate the amounts to report in the YT column in Part 3 and in Section YT428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$2,302 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 YT column in Part 3.

Line 13 – Yukon dividend tax credit

Calculate the amount to enter on line 13 of Section YT428MJ in Part 4 by completing **one** of the following calculations:

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

Amount from line 120 of your return			x 12.02% =		
-------------------------------------	--	--	------------	--	--

Enter this amount on line 13 of Section YT428MJ in Part 4.

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

Amount from line 120 of your return					1
Amount from line 180 of your return	-		x 2.26% =		2
Line 1 minus line 2	=		x 12.02% =	+	3
Add lines 3 and 5.				=	4
					5
					6

Enter this amount on line 13 of Section YT428MJ in Part 4.

Line 31 – Yukon political contribution tax credit

If your total political contributions on line 30 of Section YT428MJ in Part 4 were **more than \$1,275**, enter \$650 on line 31 of Section YT428MJ in Part 4.

If not, use the amount from line 30 to decide which column to complete.

	Line 30 is \$400 or less	Line 30 is more than \$400 but not more than \$750	Line 30 is more than \$750	
Enter your total contributions.	-	-	-	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 31 of Section YT428MJ in Part 4.

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

If your spouse or common-law partner was a resident of the Northwest Territories at the end of the year, 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 your spouse or common-law partner was **not** a resident of the Northwest Territories at the end of the year, complete this schedule and Form NT428 or Section NT428MJ in Part 4 as if they were a resident of the Northwest Territories at the end of the year.

You can claim these amounts if you were eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form NT428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NT428 if they were filing a return. Attach their information slips to your return, but do not attach their return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$36,976 or less**, enter \$7,089.

Otherwise, enter the amount from line 5808 of their Form NT428.

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

Pension income amount:

Enter the amount from line 5836 of their Form NT428.

(maximum \$1,000)

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

Disability amount:

Enter the amount from line 5844 of their Form NT428.

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

Tuition and education amounts:

Enter the territorial amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C.

If they were not a resident of the Northwest Territories, complete Schedule NT(S11)MJ to determine the amount to enter.

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

Add lines 1 to 4.

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

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

Enter the amount from line 260 of their return if it is **\$42,209 or less**.

If the amount is **more than \$42,209**, enter the result of the following calculation:
amount from line 38 of their Form NT428 divided by 5.9%.

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

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

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

Their 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 NT column in Part 3 of Form T2203.

**Territorial 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 – 2018

If you were a student who was a resident of the Northwest Territories, complete Schedule NT(S11), Territorial Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory 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 the Northwest Territories 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 NT 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 lines 1 to 16 for each student as if they 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 2017 notice of assessment or reassessment		1
Eligible tuition fees paid for 2018		2

Education amount for 2018:

Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (**maximum 12 months**) ⁽¹⁾

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.		5
Total 2018 tuition and education amounts		5
Add lines 1 and 5.		6
Total available tuition and education amounts		6

As the student, enter the amount from line 260 of your return if it is \$42,209 or less .		
If the amount is more than \$42,209 , enter 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 NT 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 2018: Enter the amount from line 1 or line 9, whichever is less .		
Line 9 minus line 10		11

2018 tuition and education amounts claimed for 2018: Enter the amount from line 5 or line 11, whichever is less .		
Add lines 10 and 12.		12
If you are the student, enter this amount on line 5856 in the NT column in Part 3 of Form T2203.		13
Northwest Territories tuition and education amounts claimed by the student for 2018		13

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

Amount from line 5		14
Amount from line 12		15
Line 14 minus line 15 (if negative, enter "0")		16

Enter this amount on line 5860 in the NT column in Part 3 of your Form T2203, or on line 4 of your Schedule NT(S2)MJ (cannot be more than line 16).		
Northwest Territories tuition and education amounts		17

(1) If you ticked box 345 of your federal Schedule 11, do **not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.

See the privacy notice on your return.

Use the following charts to calculate the amounts to report in the NT column in Part 3 and in Section NT428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

Line 5808 – Age amount

If the amount from line 236 of your return is:

- **\$36,976 or less**, enter \$7,089 on line 5808 in the NT column in Part 3
- **more than \$84,236**, enter "0" on line 5808 in the NT column in Part 3

Otherwise, complete the following calculation:

Maximum amount			7,089 00	1
Amount from line 236 of your return				2
Income threshold	-	36,976 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 NT column in Part 3.

Line 5812 – Spouse or common-law partner amount

Base amount			14,492 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 NT column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount			14,492 00	1
Dependant's net income (line 236 of their return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5816 in the NT column in Part 3.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			11,619 00	1
Dependant's net income (line 236 of their return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
If you claimed this dependant on line 5816 in the NT column in Part 3, enter the amount claimed.		(maximum \$4,803)		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

If you are claiming this amount for more than one dependent, enter the total amount on line 5820 in the NT column in Part 3.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		21,209 00	1
Dependant's net income (line 236 of their return)	-		2
Line 1 minus line 2 (if negative, enter "0")			3
	(maximum \$4,804)	=	
If you claimed this dependant on line 5816 in the NT column in Part 3, enter the amount claimed.	-		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

If you are claiming this amount for more than one dependent, enter the total amount on line 5840 in the NT column in Part 3.

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, 2018)		11,753 00	1
---	--	-----------	---

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

Maximum amount		4,804 00	2
Total of child care and attendant care expenses for you claimed by you or by another person			3
Threshold for child and attendant care expenses	-	2,814 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.		(maximum \$16,557)	7

Enter this amount on line 5844 in the NT column in Part 3 **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.

Note: 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 must be completed for the dependant as if they were a resident of the Northwest Territories at the end of the year.

Enter the amount from line 7 of the chart for line 5844 above for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of their Form NT428	+		2
Add lines 1 and 2.	=		3
Dependant's taxable income (line 260 of their 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
---	--	--	---

If you are claiming this amount for more than one dependent, enter the total amount on line 5848 in the NT column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$2,302 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 NT column in Part 3.

Part 4 – Territorial tax (multiple jurisdictions)

Nunavut tax

Complete this section if you have income allocated to Nunavut in column 4 in Part 1 Form T2203.

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

Use the amount from line 1 to decide which column to complete.	Line 1 is \$44,437 or less	Line 1 is more than \$44,437 but not more than \$88,874	Line 1 is more than \$88,874 but not more than \$144,488	Line 1 is more than \$144,488	
Amount from line 1					2
	- 0,00	- 44,437,00	- 88,874,00	- 144,488,00	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	+ 1,777,00	+ 4,888,00	+ 9,893,00	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 NU column in Part 3 of Form T2203.		12
Residents of Nunavut only:		
Nunavut dividend tax credit:		
Credit calculated for line 13 on Worksheet NU428MJ	+	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 in Part 1 of Form T2203	x %	19
Multiply line 18 by the percentage on line 19.	=	20

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

Adjustments for residents of Nunavut

Total of amounts from lines 5823 and 5836 in the NU column in Part 3 of Form T2203	x 4% =	21
Nunavut dividend tax credit from line 13	+	22
Add lines 21 and 22.	=	23
Percentage of income not allocated to Nunavut: 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
	Adjusted Nunavut income tax	
Residents of Nunavut only:		
Enter the territorial foreign tax credit from Form T2036.	-	27
Line 26 minus line 27 (if negative, enter "0")	=	28
Residents of Nunavut only:		
Volunteer firefighters' tax credit	claim \$586 6229 -	29
Line 28 minus line 29 (if negative, enter "0")		
Enter this amount on line 12 in Part 5 of Form T2203	Nunavut tax	30

Continue on the next page.

Part 4 – Territorial tax (multiple jurisdictions)

Nunavut tax (continued)

Complete this chart if you are claiming an amount for young children less than 6 years old on line 5823 in the NU column in Part 3 of Form T2203.

Details of amount for young children (If you need more space, attach additional pages.)					
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

Protected B when completed
Schedule NU(S2)MJ
T2203 – 2018

If your spouse or common-law partner was a resident of Nunavut at the end of the year, 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 your spouse or common-law partner was **not** a resident of Nunavut at the end of the year, complete this schedule and Form NU428 or Section NU428MJ in Part 4 as if they were a resident of Nunavut at the end of the year.

You can claim these amounts if you were eligible to claim the equivalent federal credit on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form NU428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NU428 if they were filing a return. Attach their information slips to your return, but do not attach their return or schedules.

Amount for young children less than 6 years of age:

Enter the amount from line 5823 of their Form NU428.

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

Age amount (if your spouse or common-law partner was 65 years of age or older in 2018):

If their net income is **\$36,976 or less**, enter \$9,994.

Otherwise, enter the amount from line 5808 of their Form NU428.

	+	
		2

Pension income amount:

Enter the amount from line 5836 of their Form NU428.

(maximum \$2,000)

	+	
		3

Disability amount:

Enter the amount from line 5844 of their Form NU428.

	+	
		4

Tuition, education, and textbook amounts:

Enter the territorial amount designated to you as shown on their Form T2202A, TL11A, TL11B, or TL11C.

If they were not a resident of Nunavut, complete Schedule NU(S11)MJ to determine the amount to enter.

	+	
		5

Add lines 1 to 5.

	=	
		6

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

Enter the amount from line 260 of their return if it is **\$44,437 or less**.

If the amount is **more than \$44,437**, enter the result of the following calculation:
amount from line 39 of their Form NU428 divided by 4%.

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

Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of their Form NU428 plus line 17 of their Schedule NU(S11).

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

Their 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 NU 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

Protected B when completed
Schedule NU(S11)MJ
T2203 – 2018

If you were a student who was a resident of Nunavut, complete Schedule NU(S11), Territorial Tuition, Education, and Textbook Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for that province or territory 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 Nunavut 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 NU 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 lines 1 to 20 for each student as if they 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 2017 notice of assessment or reassessment		1
Eligible tuition fees paid for 2018		2

Education and textbook amounts for 2018

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**)⁽¹⁾

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 2018 tuition, education, and textbook amounts	=		▶ +		9
------------------------	--	---	--	-----	--	---

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

Enter the amount from line 260 of your return if it is **\$44,437 or less**.

If the amount is **more than \$44,437**, enter 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 NU 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 2018: Enter the amount from line 1 or 13, whichever is less .	-		▶		13
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Line 13 minus line 14	=		▶		14
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2018 tuition, education, and textbook amounts claimed for 2018: Enter the amount from line 9 or line 15, whichever is less .	-		▶		15
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Add lines 14 and 16. If you are the student,	+		▶		16
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enter this amount on line 5856 in the NU column in Part 3 of Form T2203.	=		▶		17
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	Nunavut tuition, education, and textbook amounts claimed by the student for 2018	=		▶		17
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	=		▶		17
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Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts.

Amount from line 9 (maximum \$5,000)	-		▶		18
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Amount from line 16	-		▶		19
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Line 18 minus line 19 (if negative, enter "0")	=		▶		20
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	=		▶		20
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	=		▶		20
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Enter this amount on line 5860 in the NU column in Part 3 of your Form T2203, or on line 5 of your Schedule NU(S2)MJ (cannot be more than line 20).	=		▶		21
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Worksheet NU428MJ

Use the following charts to calculate the amounts to report in the NU column in Part 3 and in Section NU428MJ in Part 4 of Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

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

If the amount from line 236 of your return is:

- **\$36,976 or less**, enter \$9,994 on line 5808 in the NU column in Part 3
- **more than \$103,603**, enter "0" on line 5808 in the NU column in Part 3

Otherwise, complete the following calculation:

Maximum amount		9,994 00	1
Amount from line 236 of your return			2
Income threshold	– 36,976 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 NU column in Part 3.

Line 5812 – Spouse or common-law partner amount

Base amount		13,325 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 NU column in Part 3.

Line 5816 – Amount for an eligible dependant

Base amount		13,325 00	1
Dependant's net income (line 236 of their return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line 5816 in the NU column in Part 3.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		11,619 00	1
Dependant's net income (line 236 of their return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3
If you claimed this dependant on line 5816 in the NU column in Part 3, enter the amount claimed.	–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

If you are claiming this amount for more than one dependant, enter the total amount on line 5820 in the NU column in Part 3.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		21,209 00	1
Dependant's net income (line 236 of their return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3
If you claimed this dependant on line 5816 in the NU column in Part 3, enter the amount claimed.	–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

If you are claiming this amount for more than one dependant, enter the total amount on line 5840 in the NU column in Part 3.

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, 2018) 13,325|00 1

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

Maximum supplement		4,804 00		2
Total child care and attendant care expenses for you, claimed by you or by another person			3	
Threshold for child and attendant care expenses	– 2,814 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.		(maximum \$18,129)	7	=

Enter this amount on line 5844 in the NU column in Part 3 **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.

Note: If your dependant was **not** a resident of Nunavut at the end of the year, Form NU428 and the chart for line 5844 must be completed for the dependant as if they were 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.

Total of amounts your dependant can claim on lines 5804 to 5840 of their Form NU428				1
Add lines 1 and 2.	+			2
Dependant's taxable income (line 260 of their return)	–			3
Line 3 minus line 4 (if negative, enter "0")	=			4
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less .				5
				6

If you are claiming this amount for more than one dependant, enter the total amount on line 5848 in the NU column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Medical expenses from line 330 of your federal Schedule 1				1
Enter \$2,302 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 NU column in Part 3.

Line 13 – Nunavut dividend tax credit

Calculate the amount to enter on line 13 of Section NU428MJ in Part 4 by completing **one** of the following calculations:

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

Amount from line 120 of your return _____ × 5.51% = _____

Enter this amount on line 13 of Section NU428MJ in Part 4.

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

Amount from line 120 of your return				1
Amount from line 180 of your return	–			2
Line 1 minus line 2	=		3	× 2.76% =
Add lines 3 and 5.			4	× 5.51% =
			5	+
			6	=

Enter this amount on line 13 of Section NU428MJ in Part 4.

Part 5 – Provincial and territorial tax summary

Protected B when completed
T2203 – 2018

Newfoundland and Labrador

Enter the amount from line 62 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 42 of Section MB428MJ in Part 4.

+ 6

Saskatchewan

Enter the amount from line 48 of Section SK428MJ in Part 4.

+ 7

Alberta

Enter the amount from line 36 of Section AB428MJ in Part 4.

+ 8

British Columbia

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

+ 9

Yukon

Enter the amount from line 32 of Section YT428MJ in Part 4.

+ 10

Northwest Territories

Enter the amount from line 31 of Section NT428MJ in Part 4.

+ 11

Nunavut

Enter the amount from line 30 of Section NU428MJ in Part 4.

+ 12

Add lines 1 to 12.

Enter this amount on **line 428** of your return.

Total provincial and territorial taxes

= 13

In addition to the credits included in Part 4 of Form T2203, residents and non-residents of a province or territory 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, when you are asked to enter the amount from line 428 of your return or from another line of the regular provincial or territorial Form 428), use the provincial or territorial tax amount that you entered on lines 1 to 12 above.

Attach the completed forms to your return.

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

See the privacy notice on your return.

