

# Information on the new Form T2203, *Provincial and territorial taxes for 2001 – Multiple jurisdictions*



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

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

The same rules apply if you were a non-resident of Canada throughout 2001 who carried on business in more than one province or territory in Canada.

## Tax on income (TONI) and multiple jurisdictions

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

We have redesigned Form T2203 to accommodate this calculation for the province or territory of residence and for all jurisdictions where business income was earned. It now contains modified versions of Form 428 for all provinces and territories, and the related schedules that you need to calculate your provincial/territorial taxes for 2001.

## New Form T2203

**Y**ou will find in this book one copy of Form T2203, *Provincial and territorial taxes for 2001 – Multiple jurisdictions*. It includes the following components:

- Part 1 – Allocating income to multiple jurisdictions (common to all, complete in all cases);
- Part 2 – Federal surtax on income you earned outside Canada and refundable Quebec abatement (complete if income is allocated to Quebec or to "Other";
- Part 3 – Non-refundable tax credits (complete if income is allocated to Newfoundland, Prince Edward Island, Nova Scotia, Ontario, Saskatchewan, Alberta, or British Columbia);
- Part 4 – Provincial tax (multiple jurisdictions) (a section equivalent to the regular provincial Form 428 for each province and territory, complete using Schedule S2 and Schedule S11, and provincial worksheets for each province listed in Part 3);
- Part 5 – Provincial and territorial tax (common to all, complete to summarize your total provincial or territorial tax).

You can find copies of all components of this form on the Canada Customs and Revenue Agency Web site at: [www.cra.gc.ca/forms/](http://www.cra.gc.ca/forms/)

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

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

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

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

For more information, contact your tax services office.

## PROVINCIAL AND TERRITORIAL TAXES FOR 2001 – MULTIPLE JURISDICTIONS

Use this form to calculate your provincial/territorial taxes for 2001 if **either** of the following applies:

- you resided in a province or territory on December 31, 2001 (use the date you left Canada if you emigrated in 2001), and all or part of your business income for the year was earned and is allocable to a permanent establishment outside that province or territory, or outside Canada; **or**
- you were a non-resident throughout 2001 carrying on business in more than one province or territory in Canada.

**Complete and attach only the parts of this form and any related schedules you need to calculate the provincial/territorial taxes applicable to you. Do not complete and attach a copy of Form 428 unless you are claiming other credits that are not included in this form. See "Additional provincial and territorial credits allowed to residents and non residents of a province or territory", inside the cover page, for additional credits you can claim on Form 428 and Form 479.**

If you have minimum tax to pay, or you are subject to tax on split income, also attach a completed Form T691, *Alternative Minimum Tax*, and Form T1219, *Provincial Alternative Minimum Tax for 2001*, or Form T1206, *Tax on Split Income – 2001*.

### Part 1 – Allocating income to multiple jurisdictions

Enter the total of net income from line 236 of your return and deduction for split income claimed on line 232 of your return		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 (exclude losses)	-	2
Excess income: Line 1 minus line 2 (if negative, enter "0")	=	3

#### Complete the following allocation chart:

- In Column 2:** Allocate the amount from line 2 to each province and territory where you had a permanent establishment in 2001. If you need instructions, see Part XXVI of the *Income Tax Regulations*. If you are a resident of Quebec, you must allocate to Quebec any business income you earned outside Canada in the year.
- In Column 3:** Allocate to your province or territory of residence the amount from line 3, if any.
- In Column 4:** Add columns 2 and 3. If the amount from line 1 is less than the amount from line 2, determine the percentage of income allocation in column 2, and multiply the amount on line 1 by this percentage. Enter the result in column 4.
- In Column 5:** Determine the percentage for each jurisdiction based on the income you allocated in column 4.

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

- 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 Newfoundland (line 5210), Prince Edward Island (line 5211), Nova Scotia (line 5212), Ontario (line 5215), Saskatchewan (line 5217), Alberta (line 5218), or British Columbia (line 5219), complete Part 3, Part 4, and Part 5.
- For other provinces and territories (except Quebec), complete Part 4 and Part 5.

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

If you are subject to minimum tax, do not complete lines 4 to 10, instead complete and follow instructions in Part 6 of Form T691.

Enter the amount from line 13 of Schedule 1 \_\_\_\_\_ | \_\_\_\_\_ 4

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

### Federal surtax on income you earned outside Canada

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

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

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

### Refundable Quebec abatement

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

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

# Part 3 – Provincial non-refundable tax credits

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If you have income allocated to New Brunswick, Manitoba, Yukon, Northwest Territories or Nunavut in column 4 of Part 1, go directly to Part 4. Otherwise, complete the column(s) corresponding to each of the 7 provinces shown in this part to which you have income allocated.

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

If you are transferring any unused tuition and education amounts to another individual, enter on this line the amount from line 20 of the Schedule (S11) for your province of residence 5920

		Newfoundland (NF)	Prince Edward Island (PE)	Nova Scotia (NS)
Basic personal amount	5804	7,410 00	7,412 00	7,231 00
For NF and NS, amount from worksheet for line 5808				
For PE, amount from line 301 of Schedule 1	5808	+	+	+
Amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612				
Amount from worksheet for line 5816	5816	+	+	+
Amount from worksheet for line 5820	5820	5615 +	5616 +	5617 +
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 314 of Schedule 1	5836	+	+	+
Amount from worksheet for line 5840	5840	5622 +	5623 +	5624 +
Amount from worksheet for line 5844 *	5844	5629 +	5630 +	5631 +
Amount from worksheet for line 5848	5848	5636 +	5637 +	5638 +
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ, as applicable	5856	+	+	+
Enter the total provincial amounts designated in your name by a child on the back of Form T2202 or T2202A**	5860	5774 +	5775 +	5776 +
Amount from applicable Schedule (S2)MJ	5864	5643 +	5644 +	5645 +
Amount from worksheet for line 5876	5876	+	+	+
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
		x 10.57%	x 9.8%	x 9.77%
<b>A</b>		=	=	=
Amount from line 347 of Schedule 9	347	x 18.02%	x 16.7%	x 16.67%
<b>B</b>		=	=	=
Amount from line A above		+	+	+
Add lines B and C		+	+	+
<b>Total non-refundable tax credits</b>		=	=	=
<b>D</b>		5789 =	5790 =	5791 =

Amount from line 8 of the applicable (MJ) worksheet for line 5876 5781 5782 5783

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

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

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

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

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

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	Ontario (ON)	Saskatchewan (SK)	Alberta (AB)	British Columbia (BC)
Basic personal amount 5804	7,426 00	8,000 00	12,900 00	8,000 00
ON and BC: from worksheet for line 5808				
SK and AB: from line 301 of Schedule 1 5808	+	+	+	+
Amount from worksheet for line 5812 5812	+	+	+	+
Dependant's net income 5612				
Amount from worksheet for line 5816 5816	+	+	+	+
Amount from worksheet for line 5820 5820	5618 +	5619 +	5620 +	5621 +
Line 5821 for SK residents:				
Number of children <b>6370</b> × \$1,500 = 5821		+		
Line 5822: SK residents 65 or older (\$500) 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	+	+	+	+
SK and BC: amount from line 314 of Schedule 1				
ON and AB: see note below* 5836	** +	+	** +	+
Amount from worksheet for line 5840 5840	5625 +	5626 +	5627 +	5628 +
Amount from worksheet for line 5844 5844	5632 +	5633 +	5634 +	5635 +
Amount from worksheet for line 5848 5848	5639 +	5640 +	5641 +	5642 +
Amount from line 319 of Schedule 1 5852	+	+	+	+
Amount from Schedule (S11) or (S11)MJ 5856	+	+	+	+
Enter the total provincial amounts designated in your name by a child on the back of Form T2202 or T2202A** 5860	5777 +	5778 +	5779 +	5780 +
Amount from applicable Schedule (S2)MJ 5864	5646 +	5647 +	5648 +	5649 +
Amount from worksheet for line 5876 5876	+	+	+	+
Amount from line 345 of Schedule 9 345	+	+	+	+
Subtotal	=	=	=	=
	x 6.16%	x 11.5%	x 10%	x 7.3%
<b>A</b>	=	=	=	=
Amount from line 347 of Schedule 9 347				
	x 11.16%	x 16%	x 12.75%	x 16.7%
<b>B</b>	=	=	=	=
Amount from line A above <b>C</b>	+	+	+	+
<b>B + C Total non-refundable tax credits D</b>	5792 =	5793 =	5794 =	5795 =

Amounts from the (MJ) worksheet for line 5876

Amount from line 8 of applicable worksheet 5784		5785		5786		5787
Amount from line 1 of the ON worksheet 5788						

\* If you were a **resident of Ontario** at the end of the year, enter in the ON column the amount from the Ontario worksheet for line 5836. If you were a **resident of Alberta**, enter in the AB column the amount from line 314 of your federal Schedule 1. **Otherwise, enter "0"**.

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

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

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

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

# Part 4 – Provincial tax (Multiple jurisdictions)

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## Section NF428MJ, Newfoundland tax

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

Enter your <b>taxable income</b> from line 260 of your return			<b>1</b>
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.			
	If line 1 is <b>\$29,590</b> or less	If line 1 is more than <b>\$29,590</b> , but not more than <b>\$59,180</b>	If line 1 is more than <b>\$59,180</b>
Enter the amount from line 1 in the applicable column	2	2	2
Line 2 minus line 3 (cannot be negative)	3	3	3
Multiply line 4 by line 5	4	4	4
Add lines 6 and 7 <b>Newfoundland tax on taxable income</b>	5	5	5
	6	6	6
	7	7	7
	8	8	8
Enter your Newfoundland tax on taxable income from line 8			9
Enter your Newfoundland tax on split income from line 15 of Form T1206			10
Add lines 9 and 10			11
Enter your Newfoundland non-refundable tax credits from line D in the Newfoundland column in Part 3 of this form			12
Newfoundland dividend tax credit: Amount from line 120 of your return	x 9% =	+	13
Newfoundland overseas employment tax credit: Amount from line 426 of federal Schedule 1	x 62.2% =	+	14
Newfoundland minimum tax carry-over: Amount from line 427 of federal Schedule 1	x 62.2% =	+	15
Add lines 12 through 15		=	16
Line 11 minus line 16 (if negative, enter "0")			17
Newfoundland additional tax for minimum tax purposes from Form T1219			18
Add lines 17 and 18			19
Percentage of income allocated to Newfoundland, from column 5 of the chart in Part 1 of this form			20
Multiply line 19 by the percentage on line 20			21
<b>Newfoundland surtax:</b> (Amount from line 21 minus \$7,032) x 9% (if negative, enter "0")			22
Add lines 21 and 22			23
<b>Residents of Newfoundland only</b> , enter the provincial foreign tax credit from Form T2036			24
Line 23 minus line 24. Enter the result on line 1 in Part 5 of this form.			25

### Newfoundland political contribution tax credit

Enter the Newfoundland political contributions made in 2001	<b>6175</b>		<b>26</b>
Enter the credit you calculated in the chart below (maximum \$500)			<b>27</b>
Enter the amount from line 25 or line 27, whichever is <b>less</b> .			<b>28</b>
<b>Add this amount to any amounts entered on line 479 of your return.</b>			<b>28</b>

#### Calculation chart for line 27 – Newfoundland political contribution tax credit

Determine the amount to enter on line 27 as follows:

- if your contributions (on line 26) are **more than \$1,150**, enter \$500 on line 27;
- if your contributions are **\$1,150 or less**, use the amount on line 26 to determine which ONE of the following columns to complete.

	If line 26 is <b>\$100</b> or less	If line 26 is more than <b>\$100</b> , but not more than <b>\$550</b>	If line 26 is more than <b>\$550</b> , but not more than <b>\$1,150</b>
Enter your total contributions from line 26 in the applicable column	29	29	29
Line 29 minus line 30	30	30	30
Multiply line 31 by line 32	31	31	31
Add lines 33 and 34. Enter the result on line 27.	32	32	32
	33	33	33
	34	34	34
	35	35	35

# Newfoundland Amounts Transferred From Your Spouse or Common-law Partner

**Schedule NF(S2)MJ**  
T2203 – 2001

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

If your spouse or common-law partner is not filing a 2001 return, use the amounts that he or she would use on Form NF428 or, if applicable, in the Newfoundland column in Part 3 of his or her Form T2203, if he or she were filing a return.

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

**Age amount** (if he or she was age 65 or older in 2001):

Enter the amount from line 5808 of his or her Form NF428 (maximum \$3,482) \_\_\_\_\_

**Pension income amount:**

Enter the amount from line 5836 of his or her Form NF428 (maximum \$1,000) \_\_\_\_\_

**Disability amount:**

Enter the amount from line 5844 of his or her Form NF428 \_\_\_\_\_

**Tuition and education amounts:**

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

Add lines 1 to 4 \_\_\_\_\_

		1
+		2
+		3
+		4
=		5

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return \_\_\_\_\_

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NF428 \_\_\_\_\_

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

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

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on line 5864 in the Newfoundland column in Part 3 of Form T2203. **Newfoundland amounts transferred from your spouse or common-law partner** \_\_\_\_\_

		6
-		7
=		8
=		9

9401-S2

# Newfoundland Tuition and Education Amounts

**Schedule NF(S11)MJ**  
T2203 – 2001

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

If you were a **resident of Newfoundland**, complete Schedule NF(S11), *Provincial Tuition and Education Amounts*, and refer to the introduction of Part 3 of Form T2203. **Do not attach** your Schedule NF(S11) to your return; keep it for your records.

Unused tuition and education amounts from your 2000 *Notice of Assessment* or *Notice of Reassessment* \_\_\_\_\_

Enter your eligible tuition fees paid for 2001 \_\_\_\_\_

Education amount for 2001:

Use column B and column C of Form T2202 and Form T2202A; count each month only once to a maximum of 12 months in total

Enter the number of months from column B  $\times \$60 =$  \_\_\_\_\_

Enter the number of months from column C  $\times \$200 =$  \_\_\_\_\_

Add lines 2, 3, and 4 \_\_\_\_\_

Add lines 1 and 5 \_\_\_\_\_ **Total available tuition and education amounts**

		1
+		2
+		3
+		4
+		5
=		6

Taxable income from line 260 of your return \_\_\_\_\_

Total of lines 5804 to 5848 of the Newfoundland column in Part 3 of Form T2203 \_\_\_\_\_

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

		7
-		8
=		9

Enter the amount from line 6 or line 9, whichever is **less**, on line 5856 in the Newfoundland column in Part 3 of Form T2203 **Newfoundland tuition and education amounts** \_\_\_\_\_

		10
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9401-S11

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

### Line 5808 – Age amount

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

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

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

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

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

**Complete this calculation for each dependant.** Enter, on line 5820 in the Newfoundland column, the total amount claimed.

### Line 5840 – Caregiver amount

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

**Complete this calculation for each dependant.** Enter, on line 5840 in the Newfoundland column, the total amount claimed.

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

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

Base amount			4,233   00	1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NF428	+			2
Add lines 1 and 2	=			3
Dependant's taxable income (from line 260 of his or her return)	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5
Enter, on line 5848 in the Newfoundland column, \$4,233 or the amount on line 5, whichever is <b>less</b>	=			5

**Complete this calculation for each dependant.** Enter, on line 5848 in the Newfoundland column, the total amount claimed.

### Line 5876 – Medical expenses

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



# Part 4 – Provincial tax (Multiple jurisdictions)

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## Section PE428MJ, Prince Edward Island tax

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

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

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

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

Enter your Prince Edward Island tax on taxable income from line 8	_____	<b>9</b>
Enter your Prince Edward Island tax on split income from line 15 of Form T1206	+ _____	<b>10</b>
Add lines 9 and 10	= _____	<b>11</b>

Enter your Prince Edward Island non-refundable tax credits from line D in the Prince Edward Island column in Part 3 of this form	_____	<b>12</b>
Prince Edward Island dividend tax credit: Amount from line 120 of your return x 7.7% =	+ _____	<b>13</b>
Prince Edward Island overseas employment tax credit: Amount from line 426 of federal Schedule 1 x 57.5% =	+ _____	<b>14</b>
Prince Edward Island minimum tax carry-over: Amount from line 427 of federal Schedule 1 x 57.5% =	+ _____	<b>15</b>
Add lines 12 through 15	= _____	<b>16</b>

Line 11 minus line 16 (if negative, enter "0")	= _____	<b>17</b>
Prince Edward Island additional tax for minimum tax purposes from Form T1219	+ _____	<b>18</b>
Add lines 17 and 18	= _____	<b>19</b>
<b>Prince Edward Island surtax:</b> (Amount from line 19 minus \$5,200) x 10% (if negative, enter "0") =	+ _____	<b>20</b>
Add lines 19 and 20	= _____	<b>21</b>
Percentage of income allocated to Prince Edward Island, from column 5 of the chart in Part 1 of this form	x _____ %	<b>22</b>
Multiply line 21 by the percentage on line 22	= _____	<b>23</b>

If, at the end of the year, you were **not a resident of Prince Edward Island**, enter the amount from line 23 on line 47 of the next page.

If you were **a resident of Prince Edward Island**, continue on line 24, if you are claiming the Prince Edward Island low-income tax reduction unused by your spouse or common-law partner, **otherwise**, continue on line 28 of the next page.

**Residents of Prince Edward Island only:** Enter any unused low-income tax reduction from line 72 of your spouse or common-law partner's Form PE428, or from line 50 of Section PE428MJ in Part 4 of his or her Form T2203, if applicable

_____	<b>6342</b>	-	_____	<b>24</b>
Percentage from line 22 above	x	%	_____	<b>25</b>
Multiply line 24 by the percentage on line 25	=	-	_____	<b>26</b>
Line 23 minus line 26 (if negative, enter "0")	=	=	_____	<b>27</b>

If you are claiming, on line 24, the amount unused by your spouse or common-law partner, enter the amount from line 27 on line 45 of the next page, and continue from there.

## Part 4 – Provincial tax (Multiple jurisdictions)

### Section PE428MJ, Prince Edward Island tax (continued)

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

If you had a spouse or common-law partner on December 31, 2001, you have to agree on who will claim this tax reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person.

Basic reduction	claim \$250	6339			28
Reduction for spouse or common-law partner	claim \$250	6340	+		29
Reduction for an eligible dependant claimed at line 5816	claim \$250	6341	+		30
Reduction for dependent children born in 1983 or later					
Number of dependent children	6099		x	\$200 =	
			+		31
Add lines 28 through 31			=		32

Enter your net income from line 236 of your return					33
Enter your spouse or common-law partner's net income from page 1 of your return			+		34
Net family income: Add lines 33 and 34			=		35
Base amount		15,000	-	00	36
Line 35 minus line 36 (if negative, enter "0")			=		37
Applicable rate		5%	x		38
Multiply line 37 by 5%			=		39
Line 32 minus line 39 (if negative, enter "0")			=		40
Percentage on line 22 in this section			x	%	41
Multiply line 40 by the percentage on line 41			=		42
					43
					44
					45
					46
					47

Enter the amount from line 23					43
Enter your Prince Edward Island low-income tax reduction from line 42			-		44
Line 43 minus line 44 (if negative, enter "0")			=		45
<b>Residents of Prince Edward Island only:</b> Enter the provincial foreign tax credit from Form T2036			-		46
Line 45 minus line 46			=		47
Enter the result on line 2 in Part 5 of this form					

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

Enter the amount from line 40					48
Enter the amount from line 21 in this section			-		49
Line 48 minus line 49 (if negative, enter "0")			=		50

### Prince Edward Island political contribution tax credit

Enter the Prince Edward Island political contributions made in 2001	6338				51
Enter the credit you calculated in the chart below (maximum \$500)					52

Enter the amount from line 47 or line 52, whichever is less.					
<b>Add this amount to any amounts entered on line 479 of your return.</b>					
					53

#### Calculation chart for line 52 – Prince Edward Island political contribution tax credit

Determine the amount to enter on line 52 as follows:

- if your contributions (on line 51) are **more than \$1,150**, enter \$500 on line 52;
- if your contributions are **\$1,150 or less**, use the amount on line 51 to determine which ONE of the following columns to complete.

Enter your total contributions from line 51 in the applicable column	If line 51 is \$100 or less		If line 51 is more than \$100, but not more than \$550		If line 51 is more than \$550, but not more than \$1,150	
						54
Line 54 minus line 55	-	0 00	-	100 00	-	550 00
	=		=		=	56
Multiply line 56 by line 57	x	75%	x	50%	x	33%
	=		=		=	58
Add lines 58 and 59. Enter the result on line 52.	+	0 00	+	75 00	+	300 00
	=		=		=	60

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

**Schedule PE(S2)MJ**  
T2203 – 2001

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

If your spouse or common-law partner is not filing a 2001 return, use the amounts that he or she would use on Form PE428 or, if applicable, in the Prince Edward Island column in Part 3 of his or her Form T2203, if he or she were filing a return.

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

**Age amount** (if he or she was age 65 or older in 2001):

Enter the amount from line 5808 of his or her Form PE428 (maximum \$3,619) \_\_\_\_\_ | \_\_\_\_\_ | 1

**Pension income amount:**

Enter the amount from line 5836 of his or her Form PE428 (maximum \$1,000) + \_\_\_\_\_ | \_\_\_\_\_ | 2

**Disability amount:**

Enter the amount from line 5844 of his or her Form PE428 + \_\_\_\_\_ | \_\_\_\_\_ | 3

**Tuition and education amounts:**

Enter the provincial amount designated in your name on the back of his or her Form T2202 or T2202A + \_\_\_\_\_ | \_\_\_\_\_ | 4

Add lines 1 to 4 = \_\_\_\_\_ | \_\_\_\_\_ | 5

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return \_\_\_\_\_ | \_\_\_\_\_ | 6

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form PE428 - \_\_\_\_\_ | \_\_\_\_\_ | 7

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

Line 6 minus line 7 (if negative, enter "0") = \_\_\_\_\_ | \_\_\_\_\_ | 8

Line 5 minus line 8 (if negative, enter "0"). Enter this amount **Prince Edward Island amounts transferred from your spouse or common-law partner** = \_\_\_\_\_ | \_\_\_\_\_ | 9

9402-S2

# Prince Edward Island Tuition and Education Amounts

**Schedule PE(S11)MJ**  
T2203 – 2001

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

If you were a **resident of Prince Edward Island**, complete Schedule PE(S11), *Provincial Tuition and Education Amounts*, and refer to the introduction of Part 3 of Form T2203. **Do not attach** your Schedule PE(S11) to your return; keep it for your records.

Unused tuition and education amounts from your 2000 *Notice of Assessment* or *Notice of Reassessment* \_\_\_\_\_ | \_\_\_\_\_ | 1

Enter your eligible tuition fees paid for 2001 \_\_\_\_\_ | \_\_\_\_\_ | 2

Education amount for 2001:

Use column B and column C of Form T2202 and form T2202A; count each month only once to a maximum of 12 months in total

Enter the number of months from column B  $\times \$60 =$  + \_\_\_\_\_ | \_\_\_\_\_ | 3

Enter the number of months from column C  $\times \$200 =$  + \_\_\_\_\_ | \_\_\_\_\_ | 4

Add lines 2, 3, and 4 = \_\_\_\_\_ | \_\_\_\_\_ | 5

Add lines 1 and 5 = \_\_\_\_\_ | \_\_\_\_\_ | 6

Taxable income from line 260 of your return \_\_\_\_\_ | \_\_\_\_\_ | 7

Total of lines 5804 to 5848 of the Prince Edward Island column in Part 3 of Form T2203 - \_\_\_\_\_ | \_\_\_\_\_ | 8

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

Enter the amount from line 6 or line 9, whichever is **less**, on line 5856 in the Prince Edward Island column in Part 3 of Form T2203 **Prince Edward Island tuition and education amounts** \_\_\_\_\_ | \_\_\_\_\_ | 10

9402-S11



# Prince Edward Island worksheet (MJ)

T2203 - 2001

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

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

Base amount		6,923	00	1
Spouse or common-law partner's net income OR dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5812 OR 5816 in the Prince Edward Island column, \$6,294 or the amount on line 3, whichever is <b>less</b>	=			3

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

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

Complete this calculation for each dependant. Enter, on line 5820 in the Prince Edward Island column, the total amount claimed.

## Line 5840 – Caregiver amount

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

Complete this calculation for each dependant. Enter, on line 5840 in the Prince Edward Island column, the total amount claimed.

## Line 5844 – Disability amount (calculation if you were under age 18 on December 31, 2001)

Maximum supplement		3,015	00	1
Total child care and attendant care expenses claimed for you by anyone				2
Base amount	-	2,050	00	3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5844 in the Prince Edward Island column, the amount on line 5 plus \$4,400 (maximum claim \$7,415), **unless** this chart is being completed for the claim on line 5848.

## Line 5848 – Disability amount transferred from a dependant

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

Base amount		4,400	00	1
If the dependant was <b>under age 18</b> on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age <b>18 or older</b> , enter "0".	+			2
Add lines 1 and 2	=			3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428	+			4
Add lines 3 and 4	=			5
Dependant's taxable income (from line 260 of his or her return)	-			6
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	=			7
Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is <b>less</b>	=			7

Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total amount claimed.

## Line 5876 – Medical expenses

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

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section NS428MJ, Nova Scotia tax

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

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

		1
--	--	---

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

Enter the amount from line 1 in the applicable column

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5

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

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

Enter your Nova Scotia tax on taxable income from line 8

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

Add lines 9 and 10

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

Nova Scotia dividend tax credit:

Amount from line 120 of your return

x 7.7% =

Nova Scotia overseas employment tax credit:

Amount from line 426 of federal Schedule 1

x 57.5% =

Nova Scotia minimum tax carry-over:

Amount from line 427 of federal Schedule 1

x 57.5% =

Add lines 12 through 15

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

Nova Scotia additional tax for minimum tax purposes from Form T1219

Add lines 17 and 18

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

Multiply line 19 by the percentage on line 20

**Adjusted Nova Scotia income tax**

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

Add lines 21 and 22

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

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

If you were **a resident of Nova Scotia**, continue below.

**Residents of Nova Scotia only**, enter the provincial foreign tax credit from Form T2036

Line 23 minus line 24

-		24
=		25

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

If you had a spouse or common-law partner on December 31, 2001, you have to agree on who will claim the tax reduction as **only one of you** can make this claim for your family.

Basic reduction

claim \$300 **6195**

Reduction for spouse or common-law partner

claim \$300 **6197** +

Reduction for an eligible dependant claimed at line 5816

claim \$300 **6199** +

Reduction for dependent children born in 1983 or later: Number of dependent children

**6099** x \$165 =

Add lines 26 through 29

Enter your net income from line 236 of your return

31

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

+ 32

Net family income: Add lines 31 and 32

= 33

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

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

**Nova Scotia low-income tax reduction**

-		34
=		35

Amount from line 25

Nova Scotia low-income tax reduction from line 35

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

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

**Nova Scotia tax**

		36
-		37
=		38

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

**Schedule NS(S2)MJ**  
T2203 – 2001

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

If your spouse or common-law partner is not filing a 2001 return, use the amounts that he or she would use on Form NS428 or, if applicable, in the Nova Scotia column in Part 3 of his or her Form T2203, if he or she were filing a return.

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

**Age amount** (if he or she was age 65 or older in 2001):

Enter the amount from line 5808 of his or her Form NS428 (maximum \$3,531) \_\_\_\_\_ | \_\_\_\_\_ 1

**Pension income amount:**

Enter the amount from line 5836 of his or her Form NS428 (maximum \$1,000) + \_\_\_\_\_ | \_\_\_\_\_ 2

**Disability amount:**

Enter the amount from line 5844 of his or her Form NS428 + \_\_\_\_\_ | \_\_\_\_\_ 3

**Tuition and education amounts:**

Enter the provincial amount designated in your name on the back of his or her Form T2202 or T2202A + \_\_\_\_\_ | \_\_\_\_\_ 4

Add lines 1 to 4 = \_\_\_\_\_ | \_\_\_\_\_ 5

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return \_\_\_\_\_ | \_\_\_\_\_ 6

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NS428 - \_\_\_\_\_ | \_\_\_\_\_ 7

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

Line 6 minus line 7 (if negative, enter "0") = \_\_\_\_\_ | \_\_\_\_\_ 8

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on **Nova Scotia amounts transferred from your spouse or common-law partner** = \_\_\_\_\_ | \_\_\_\_\_ 9

# Nova Scotia Tuition and Education Amounts

**Schedule NS(S11)MJ**  
T2203 – 2001

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

If you were a **resident of Nova Scotia**, complete Schedule NS(S11), *Provincial Tuition and Education Amounts*, and refer to the introduction of Part 3 of Form T2203. **Do not attach** your Schedule NS(S11) to your return; keep it for your records.

Unused tuition and education amounts from your 2000 *Notice of Assessment* or *Notice of Reassessment* \_\_\_\_\_ | \_\_\_\_\_ 1

Enter your eligible tuition fees paid for 2001 \_\_\_\_\_ | \_\_\_\_\_ 2

Education amount for 2001:

Use column B and column C of Form T2202 and Form T2202A; count each month only once to a maximum of 12 months in total

Enter the number of months from column B  $\times \$60 =$  + \_\_\_\_\_ | \_\_\_\_\_ 3

Enter the number of months from column C  $\times \$200 =$  + \_\_\_\_\_ | \_\_\_\_\_ 4

Add lines 2, 3, and 4 = \_\_\_\_\_ | \_\_\_\_\_ 5

Add lines 1 and 5 = \_\_\_\_\_ | \_\_\_\_\_ 6

Taxable income from line 260 of your return \_\_\_\_\_ | \_\_\_\_\_ 7

Total of lines 5804 to 5848 of the Nova Scotia column in Part 3 of Form T2203 - \_\_\_\_\_ | \_\_\_\_\_ 8

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

Enter the amount from line 6 or line 9, whichever is **less**, on **Nova Scotia tuition and education amounts** \_\_\_\_\_ | \_\_\_\_\_ 10

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

### Line 5808 – Age amount

Maximum claim	3,531		00	1
(Your net income from line 236 of your return _____   _____ minus \$26,284) x 15% (if negative, enter "0")	-			2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line 5808 in the Nova Scotia column.	=			3

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

Base amount	6,754		00	1
Spouse or common-law partner's net income OR dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5812 OR 5816 in the Nova Scotia column, \$6,140 or the amount on line 3, whichever is <b>less</b>	=			3

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

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

**Complete this calculation for each dependant.** Enter, on line 5820 in the Nova Scotia column, the total amount claimed.

### Line 5840 – Caregiver amount

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

**Complete this calculation for each dependant.** Enter, on line 5840 in the Nova Scotia column, the total amount claimed.

### Line 5844 – Disability amount (calculation if you were **under age 18** on December 31, 2001)

Maximum supplement	2,941		00	1
Total child care and attendant care expenses claimed for you by anyone <b>minus</b> \$2,000 (if negative, enter "0")	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter, on line 5844 in the Nova Scotia column, the amount on line 3 plus \$4,293 (maximum claim \$7,234), **unless** this chart is being completed for the claim on line 5848.

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

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

Base amount	4,293		00	1
If the dependant was <b>under age 18</b> on December 31, 2001, enter the amount from line 3 of the chart for line 5844 for the dependant. If the dependant was age <b>18 or older</b> , enter "0".	+			2
Add lines 1 and 2	=			3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NS428	+			4
Add lines 3 and 4	=			5
Dependant's taxable income (from line 260 of his or her return)	-			6
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	=			7
Enter, on line 5848 in the Nova Scotia column, the amount on line 3 or line 7, whichever is <b>less</b>	=			7

**Complete this calculation for each dependant.** Enter, on line 5848 in the Nova Scotia column, the total amount claimed.

### Line 5876 – Medical expenses

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

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section NB428MJ, New Brunswick tax

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

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

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

	If line 1 is <b>\$30,754</b> or less	If line 1 is more than <b>\$30,754</b> , but not more than <b>\$61,509</b>	If line 1 is more than <b>\$61,509</b> , but not more than <b>\$100,000</b>	If line 1 is more than <b>\$100,000</b>	
Enter the amount from line 1 in the applicable column	_____	_____	_____	_____	2
Line 2 minus line 3 (cannot be negative)	- 0 00	- 30,754 00	- 61,509 00	- 100,000 00	3
	= _____	= _____	= _____	= _____	4
	x 9.68%	x 14.82%	x 16.52%	x 17.84%	5
Multiply line 4 by line 5	= _____	= _____	= _____	= _____	6
	+ 0 00	+ 2,977 00	+ 7,535 00	+ 13,894 00	7
Add lines 6 and 7	= _____	= _____	= _____	= _____	8
	<b>New Brunswick tax on taxable income</b>				

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

Enter your New Brunswick tax on taxable income from line 8					
Enter your New Brunswick tax on split income from line 15 of Form T1206				+	
Add lines 13 and 14				=	
Enter your New Brunswick non-refundable tax credits from line 12				-	
Line 15 minus line 16 (if negative, enter "0")				=	
N.B. dividend tax credit:					
Amount from line 120 of your federal return			x 7.6% =	+	
N.B. overseas employment tax credit:					
Amount from line 426 of federal Schedule 1			x 57% =	+	
N.B. minimum tax carry-over:					
Amount from line 427 of federal Schedule 1			x 57% =	+	
Add lines 18, 19, and 20				=	
Line 17 minus line 21 (if negative, enter "0") or, if you are subject to alternative minimum tax, enter your New Brunswick minimum tax from Form T1219				-	
Percentage of income allocated to New Brunswick, from column 5 of the chart in Part 1 of this form				x	
Multiply line 22 by the percentage on line 23				=	
	<b>Adjusted New Brunswick income tax</b>			=	24

If, at the end of the year, you were **not a resident of New Brunswick**, enter the amount from line 24 on line 43 of the next page.

Residents of New Brunswick only: Enter the provincial foreign tax credit from Form T2036					
Line 24 minus line 25				=	
Residents of New Brunswick only: Enter any unused low-income tax reduction from line 44 of your spouse or common-law partner's Form NB428, or from line 46 of Section NB428MJ in Part 4 of his or her Form T2203, if applicable					
Line 26 minus line 27 (if negative, enter "0")				=	

If you are claiming an amount on line 27, enter the amount from line 28 on line 43 of the next page. **Otherwise**, continue on line 29 of the next page to calculate your New Brunswick low-income tax reduction.



## Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

### Section NB428MJ, New Brunswick tax (continued)

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

If you had a spouse or common-law partner on December 31, 2001, you have to agree on who will claim this reduction.

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

Basic reduction	claim \$260	6157			29
Reduction for your spouse or common-law partner	claim \$260	6158	+		30
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$260	6159	+		31
Add lines 29, 30, and 31	maximum \$520	=			▶ 32
Enter your net income from line 236 of your return					33
Enter your spouse or common-law partner's net income from page 1 of your return			+		34
Net family income: Add lines 33 and 34		=			35
Base amount		-	10,000	00	36
Line 35 minus line 36 (if negative, enter "0")		=			37
Applicable rate		x	5%		38
Multiply line 37 by 5%		=			▶ 39
Line 32 minus line 39 (if negative, enter "0")		=			40
					<b>New Brunswick low-income tax reduction</b>
Enter the amount from line 26 in this section					41
Enter your New Brunswick low-income tax reduction from line 40			-		42
Line 41 minus line 42 (if negative, enter "0")					43
Enter this amount on line 4 in Part 5 of this form					<b>New Brunswick tax</b>

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

Enter the amount from line 42					44
Enter the amount from line 41		-			45
Line 44 minus line 45 (if negative, enter "0")		=			46
					<b>Unused amount</b>

Your spouse or common-law partner can claim this amount on line 25 of his or her Form NB428, or if he or she is also subject to tax on multiple jurisdictions, on line 27 in section NB428MJ of Part 4 of his or her Form T2203.

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section ON428MJ, Ontario tax

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

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

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

	If line 1 is \$30,814 or less	If line 1 is more than \$30,814, but not more than \$61,629	If line 1 is more than \$61,629
Enter the amount from line 1 in the applicable column	_____   _____   2	_____   _____   2	_____   _____   2
Line 2 minus line 3 (cannot be negative)	- 0 00   _____   3	- 30,814 00   _____   3	- 61,629 00   _____   3
Multiply line 4 by line 5	x 6.16%   _____   4	x 9.22%   _____   4	x 11.16%   _____   4
	= _____   _____   5	= _____   _____   5	= _____   _____   5
	= _____   _____   6	= _____   _____   6	= _____   _____   6
	+ 0 00   _____   7	+ 1,898 00   _____   7	+ 4,739 00   _____   7
<b>Ontario tax on taxable income</b>	= _____   _____   8	= _____   _____   8	= _____   _____   8

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

Enter your Ontario non-refundable tax credits from line D in the Ontario column in Part 3 of this form \_\_\_\_\_ | \_\_\_\_\_ | 12  
**Ontario dividend tax credit for residents of Ontario only:**  
 Amount from line 120 of your return x 5.13% = \_\_\_\_\_ | \_\_\_\_\_ | 13  
**Ontario overseas employment tax credit for residents of Ontario only:**  
 Amount from line 426 of federal Schedule 1 x 38.5% = \_\_\_\_\_ | \_\_\_\_\_ | 14  
 Add lines 12, 13, and 14 = \_\_\_\_\_ | \_\_\_\_\_ | 15  
 Line 11 minus line 15 (if negative, enter "0") - \_\_\_\_\_ | \_\_\_\_\_ | 16  
 Enter your Ontario minimum tax carryover from line M on page 3 of Form T1219 5209 \_\_\_\_\_ | \_\_\_\_\_ | 17  
 Line 16 minus line 17 (if negative, enter "0") = \_\_\_\_\_ | \_\_\_\_\_ | 18  
 Enter your Ontario additional tax for minimum tax purposes from line E on page 1 of Form T1219 + \_\_\_\_\_ | \_\_\_\_\_ | 19  
 Add lines 18 and 19 = \_\_\_\_\_ | \_\_\_\_\_ | 20  
 Percentage of income allocated to Ontario, from column 5 of the chart in Part 1 of this form x \_\_\_\_\_ % | \_\_\_\_\_ | 21  
 Multiply line 20 by the percentage on line 21 = \_\_\_\_\_ | \_\_\_\_\_ | 22

Complete lines 23 to 29 only if you entered an amount on line 17 above, **otherwise**, enter "0" on line 30, and continue on line 31.

Amount from line 11 on page 3 of Form T1219 \_\_\_\_\_ | \_\_\_\_\_ | 23  
 Amount from line 12 on page 3 of Form T1219 + \_\_\_\_\_ | \_\_\_\_\_ | 24  
 Add lines 23 and 24 = \_\_\_\_\_ | \_\_\_\_\_ | 25  
 Enter the amount from line 17 or line 25 above, whichever is **less** \_\_\_\_\_ | \_\_\_\_\_ | 26  
 Amount from line 7 on page 3 of Form T1219 - \_\_\_\_\_ | \_\_\_\_\_ | 27  
 Line 26 minus line 27 (if negative, enter "0") = \_\_\_\_\_ | \_\_\_\_\_ | 28  
 Percentage of income not allocated to Ontario: 100% **minus** percentage on line 21 x \_\_\_\_\_ % | \_\_\_\_\_ | 29  
 Multiply line 28 by the percentage calculated on line 29 = \_\_\_\_\_ | \_\_\_\_\_ | 30  
 Line 22 minus line 30 (if negative, enter "0") = \_\_\_\_\_ | \_\_\_\_\_ | 31

If, at the end of the year, you were a **resident of Ontario**, enter the amount from line 31 on line 32 of the next page, and continue on line 33.

If you were **not a resident of Ontario**, enter the amount from line 31 on line 43 of the next page, and continue on line 44.

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section ON428MJ, Ontario tax (continued)

### Adjustments for residents of Ontario

Enter the amount from line 31 in this section				32
Ontario pension income amount from line 5836 in the Ontario column in Part 3 of this form		$\times 6.16\% =$		33
Ontario dividend tax credit from line 13 in this section		+		34
Ontario overseas employment tax credit from line 14 in this section		+		35
Add lines 33, 34, and 35		=		36
Percentage of income not allocated to Ontario: 100% <b>minus</b> percentage on line 21		$\times$	%	37
Multiply line 36 by the percentage calculated on line 37		=		▶ <b>38</b>
Line 32 minus line 38 (if negative, enter "0")		=		39
Ontario tax on split income from line 10 in this section				40
Percentage of income not allocated to Ontario: 100% <b>minus</b> percentage on line 21		$\times$	%	41
Multiply line 40 by the percentage calculated on line 41		=		▶ <b>42</b>
Add lines 39 and 42; <b>or</b> if you were not a resident of Ontario, enter the amount from line 31			<b>Adjusted Ontario income tax</b>	43
<b>Ontario surtax</b>				
(Line 43 minus \$3,560) $\times$ 20% (if negative, enter "0") =				44
(Line 43 minus \$4,491) $\times$ 36% (if negative, enter "0") =		+		45
Add lines 44 and 45		=		▶ <b>46</b>
Add lines 43 and 46		=		47
<b>Residents of Ontario only:</b> Enter your Ontario foreign tax credit from Form T2036				48
Line 47 minus line 48		=		49

If you were **not a resident of Ontario** at the end of the year or, if you have to pay additional tax for minimum tax purposes on line 19, enter "0" on line 56 below and continue.

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

Basic reduction			156 00	50
If you had a spouse or common-law partner on December 31, 2001, <b>only</b> the person who has the <b>higher net income</b> can claim the reductions on lines 51 and 52.				
Reduction for dependent children born in 1983 or later				
Number of dependent children	6269	$\times$ \$317 =		51
Reduction for disabled or infirm dependants				
Number of disabled or infirm dependants	6097	$\times$ \$317 =		52
Add lines 50, 51, and 52		=		53
Enter the amount from line 53		$\times 2 =$		54
Enter the amount from line 49				55
Line 54 minus line 55 (if negative, enter "0")				▶ <b>56</b>
Line 49 minus line 56 (if negative, enter "0")				= 57

### Ontario investment and employee ownership (OIEO) tax credits

#### Labour-sponsored investment fund (LSIF) tax credit:

Total cost of shares from boxes 02 and 04 of OIEO(LSIF) certificate(s)		$\times 15\%$	(maximum \$750) <b>6275</b>	• 58
Total cost of ROIF eligible shares from boxes 03 and 05 of OIEO(LSIF) certificate(s)		$\times 5\%$	(maximum \$ 250) <b>6276</b> +	• 59

#### Employee ownership (EO) tax credit – (for residents of Ontario only):

Credit amount from OIEO(EO) certificate(s) (max. \$4,150)	6280			• 60
Unused employee ownership tax credits from the previous five years		+		61
Add lines 60 and 61		=		▶ <b>62</b>
Add lines 58, 59, and 62				= <b>63</b>
Line 57 minus line 63 (if negative, enter "0")				= <b>64</b>
Enter your Ontario qualifying environmental trust tax credit				-
Line 64 minus line 65 (if negative, enter "0")				= <b>65</b>
Enter the result on line 5 in Part 5 of this form			<b>Ontario tax</b>	= <b>66</b>

# Ontario Amounts Transferred From Your Spouse or Common-law Partner

**Schedule ON(S2)MJ**  
T2203 – 2001

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

If your spouse or common-law partner is not filing a 2001 return, or if he or she was **not a resident of Ontario** at the end of the year, use the amounts that he or she would use on Form ON428 or, if applicable, in the Ontario column in Part 3 of his or her Form T2203, if he or she were filing a return as a resident of Ontario.

**Age amount** (if he or she was age 65 or older in 2001):

Enter the amount from line 5808 of his or her Form ON428 (maximum \$3,626)

		1
--	--	---

**Pension income amount:**

Enter the amount from line 5836 of his or her Form ON428 (maximum \$1,027)

	+	2
--	---	---

**Disability amount:**

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

	+	3
--	---	---

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

	+	4
--	---	---

Add lines 1 to 4

	=	5
--	---	---

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

		6
--	--	---

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

	-	7
--	---	---

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

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

	=	
--	---	--

	-	8
--	---	---

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

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

	=	9
--	---	---

# Ontario Tuition and Education Amounts

Schedule ON(S11)MJ

T2203 – 2001

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

If you are the **individual** designated by a student, who was not a resident of Ontario at the end of the year, to claim the student's unused tuition or education amounts, use this schedule to determine the amount you can claim on line 5860 in the Ontario column in Part 3 of your Form T2203, OR on line 4 of your Schedule ON(S2). Complete it for each student as if he or she were a resident of Ontario.

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

<u>Unused tuition and education amounts from your 2000 Notice of Assessment or Notice of Reassessment</u>			1
<u>Enter your eligible tuition fees paid for 2001</u>			2
Education amount for 2001: Use column B and column C of Form T2202 and Form T2202A; count each month only once to a maximum of 12 months in total			
<u>Enter the number of months from column B</u>	× \$120 =		3
<u>Enter the number of months from column C</u>	× \$400 =		4
<u>Add lines 2, 3, and 4</u>	=		5
<u>Add lines 1 and 5</u>	Total available tuition and education amounts		6

<u>Taxable income from line 260 of your return</u>			7
<u>Total of lines 5804 to 5848 in the Ontario column in Part 3 of Form T2203</u>	-		8
<u>Line 7 minus line 8 (if negative, enter "0")</u>	=		9
Unused Ontario tuition and education amounts claimed for 2001:			
<u>Enter the amount from line 1 or line 9, whichever is less</u>	-		10
<u>Line 9 minus line 10</u>	=		11
2001 tuition and education amounts claimed for 2001:			
<u>Enter the amount from line 5 or line 11, whichever is less</u>	+		12
<u>Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Ontario column in Part 3 of Form T2203.</u>	<b>Ontario tuition and education amounts claimed by the student for 2001</b>		13

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

<u>Enter \$5,135 or the amount from line 5, whichever is less</u>			14
<u>Enter the amount from line 12</u>	-		15
<u>Line 14 minus line 15</u>	=		16
<u>Enter on this line, and on line 5860 in the Ontario column in Part 3 of your Form T2203, OR on line 4 of your Schedule ON(S2)MJ, an amount that is not more than the amount on line 16.</u>	<b>Ontario tuition and education amounts transferred</b>		17

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

**Line 5808 – Age amount**

Maximum claim			3,626	00	1
Your net income from line 236 of your return					2
Base amount	-	26,994	00		3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	x	15%			5
Multiply the amount on line 4 by 15%	=				6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Ontario column.	=				7

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

Base amount			6,937	00	1
Spouse or common-law partner's net income OR dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3
Enter, on line 5812 OR 5816 in the Ontario column, \$6,306 or the amount on line 3, whichever is <b>less</b>	=				3

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

Base amount			8,476	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,500, enter \$3,500)	=				3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

**Complete this calculation for each dependant.** Enter, on line 5820 in the Ontario column, the total amount claimed.

**Line 5836 – Pension income amount**

Amount from line 115 of your return					1
Annuity payments from line 129 of your return (box 16 of your T4RSP slip), only if you were age 65 or older on December 31, 2001, or you received the payments because of the death of your spouse or common-law partner	+				2
Add lines 1 and 2	=				3
Foreign pension income included on line 115 of your return and deducted on line 256 of your return					4
Income from a U.S. individual retirement account (IRA) included on line 115 of your return	+				5
Add lines 4 and 5	=				6
Line 3 minus line 6	=				7
Enter, on line 5836 in the Ontario column, \$1,027 or the amount on line 7, whichever is <b>less</b> (if negative, enter "0")	=				7

**Line 5840 – Caregiver amount**

Base amount			15,476	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,500, enter \$3,500)	=				3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

**Complete this calculation for each dependant.** Enter, on line 5840 in the Ontario column, the total amount claimed.

**Line 5844 – Disability amount** (calculation if you were **under age 18** on December 31, 2001)

Maximum supplement			3,500	00	1
Total child care and attendant care expenses claimed for you by anyone					2
Base amount	-	2,050	00		3
Line 2 minus line 3 (if negative, enter "0")	=				4
Line 1 minus line 4 (if negative, enter "0")	=				5

Enter, on line 5844 in the Ontario column of Form T2203, the amount on line 5 plus \$6,000 (maximum claim \$9,500), **unless** this chart is being completed for the claim on line 5848.

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

Base amount			6,000	00	1
If the dependant was <b>under age 18</b> on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age <b>18 or older</b> , enter "0".	+				2
Add lines 1 and 2	=				3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428	+				4
Add lines 3 and 4	=				5
Dependant's taxable income (from line 260 of his or her return)	-				6
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	=				7

**Complete this calculation for each dependant.** Enter, on line 5848, the total amount claimed.

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

**Line 5876 – Medical expenses**

Allowable Ontario medical expenses*. Also enter this amount on line 5788, below the Ontario column.					1
Enter \$1,681 or 3% of line 236 of your return, whichever is <b>less</b>	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3
Dependant's net income, if applicable (from line 236 of his or her return)					4
Base amount	-	7,426	00		5
Line 4 minus line 5 (if negative, enter "0")	=				6
Adjustment factor	x	4.25			7
Multiply line 6 by 4.25. Calculate line 4 to line 8 for each dependant, and enter the total medical expenses adjustment on line 8 and on line 5784, below the Ontario column.	=				8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Ontario column.	=				9

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

- the maximum Ontario claim for attendant care expenses is \$10,270 (\$20,540 in the year of death);
- the maximum Ontario claim for the cost of a van adapted for transportation of a patient requiring the use of a wheelchair is \$5,135; and
- the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,054.

The medical expenses you claim have to cover the same 12 month period ending in 2001, but must not have been claimed in 2000. They have to be more than either 3% of your net income (line 236) or \$1,681, whichever is less.

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section MB428MJ, Manitoba tax

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

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

\_\_\_\_\_ 1

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

Enter the amount from line 1 in the applicable column

	If line 1 is \$30,544 or less		If line 1 is more than \$30,544, but not more than \$61,089		If line 1 is more than \$61,089	
_____	_____	2	_____	2	_____	2
– 0 00	3	– 30,544 00	3	– 61,089 00	3	
= _____	4	= _____	4	= _____	4	
x 10.9%	5	x 16.2%	5	x 17.4%	5	
= _____	6	= _____	6	= _____	6	
+ 0 00	7	+ 3,329 00	7	+ 8,277 00	7	
= _____	8	= _____	8	= _____	8	

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

Enter the amount from line 335 of your federal Schedule 1

\_\_\_\_\_ x 10.9% = \_\_\_\_\_

\_\_\_\_\_ 9

Donations and gifts

Enter the amount from line 345 of your federal Schedule 9

\_\_\_\_\_ x 10.9% = \_\_\_\_\_

+ \_\_\_\_\_ 10

Enter the amount from line 347 of your federal Schedule 9

\_\_\_\_\_ x 17.4% = \_\_\_\_\_

+ \_\_\_\_\_ 11

Add lines 9,10, and 11

**Manitoba non-refundable tax credits**

= \_\_\_\_\_ 12

Enter your Manitoba tax on taxable income from line 8

\_\_\_\_\_ 13

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

+ \_\_\_\_\_ 14

Add lines 13 and 14

= \_\_\_\_\_ 15

Enter your Manitoba non-refundable tax credits from line 12

\_\_\_\_\_ 16

Manitoba dividend tax credit:

Amount from line 120 of your federal return

\_\_\_\_\_ x 6% = \_\_\_\_\_

+ \_\_\_\_\_ 17

Manitoba overseas employment tax credit:

Amount from line 426 of federal Schedule 1

\_\_\_\_\_ x 50% = \_\_\_\_\_

+ \_\_\_\_\_ 18

Manitoba minimum tax carry-over:

Amount from line 427 of federal Schedule 1

\_\_\_\_\_ x 50% = \_\_\_\_\_

+ \_\_\_\_\_ 19

Add lines 16 through 19

= \_\_\_\_\_

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

– \_\_\_\_\_ 20

= \_\_\_\_\_ 21

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

Basic credit

225 00 22

Basic credit for dependent spouse or common-law partner

claim \$225

+ \_\_\_\_\_ 23

Credit for an eligible dependant claimed on

line 305 of your federal Schedule 1

claim \$225

+ \_\_\_\_\_ 24

Age credit for self

claim \$225

+ \_\_\_\_\_ 25

Age credit for spouse or common-law partner

claim \$225 **6070**

+ \_\_\_\_\_ 26

Disability credit for spouse or common-law partner

claim \$300 **6071**

+ \_\_\_\_\_ 27

Disability credit for self or for a dependant other than your spouse or common-law partner

Number of disability claims **6072**

x \$300 = \_\_\_\_\_

+ \_\_\_\_\_ 28

Credit for disabled dependants born in 1983 or earlier

Number of disabled dependants **6074**

x \$300 = \_\_\_\_\_

+ \_\_\_\_\_ 29

Credit for dependent children born in 1983 or later (complete the chart on the next page)

Number of dependent children **6076**

x \$300 = \_\_\_\_\_

+ \_\_\_\_\_ 30

Add lines 22 through 30

= \_\_\_\_\_ 31

Enter your net income from line 236 of your return

x 1% = \_\_\_\_\_

– \_\_\_\_\_ 32

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

**Manitoba family tax reduction**

= \_\_\_\_\_

– \_\_\_\_\_ 33

Line 21 minus line 33 (if negative, enter "0")

= \_\_\_\_\_ 34

Manitoba additional tax for minimum tax purposes from Form T1219

+ \_\_\_\_\_ 35

Add lines 34 and 35

= \_\_\_\_\_ 36

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

x \_\_\_\_\_ % 37

Multiply line 36 by the percentage on line 37

**Adjusted Manitoba income tax**

= \_\_\_\_\_ 38



# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section MB428MJ, Manitoba tax (continued)

Enter the amount from line 38 in this section \_\_\_\_\_ | \_\_\_\_\_ 39

### Political contribution tax credit

Enter the Manitoba political contributions made in 2001 **6140** | \_\_\_\_\_ 40

Enter the credit from the calculation chart for line 41 below (maximum \$500) – | \_\_\_\_\_ 41

Line 39 minus line 41 (if negative, enter "0") = | \_\_\_\_\_ 42

### Labour-sponsored funds tax credit

Enter your labour-sponsored funds tax credit from Form T2C (MAN.) (maximum \$750) **6080** | \_\_\_\_\_ • 43

### Equity tax credit

Enter your equity tax credit from Form T2ETC (MAN.) (maximum \$1,500) **6081** + | \_\_\_\_\_ • 44

Add lines 43 and 44 = | \_\_\_\_\_ ▶ 45

Line 42 minus line 45 (if negative, enter "0") = | \_\_\_\_\_ 46

**Residents of Manitoba only:** Enter the provincial foreign tax credit from Form T2036 – | \_\_\_\_\_ 47

Line 46 minus line 47 (if negative, enter "0") = | \_\_\_\_\_ 48

Enter the result on line 6 in Part 5 of this form **Manitoba tax** | \_\_\_\_\_ 48

### Calculation chart for line 41 – Manitoba political contribution tax credit

Determine the amount to enter on line 41 as follows:

- if your contributions (on line 40) are **more than \$1,150**, enter \$500 on line 41;
- if your contributions are **\$1,150 or less**, use the amount on line 40 to determine which ONE of the following columns to complete.

	If line 40 is \$100 or less	If line 40 is more than \$100, but not more than \$550	If line 40 is more than \$550, but not more than \$1,150	
Enter your total contributions from line 40 in the applicable column	_____	_____	_____	49
Line 49 minus line 50	– 0 00	– 100 00	– 550 00	50
	= _____	= _____	= _____	51
Multiply line 51 by line 52	x 75%	x 50%	x 33.33%	52
	= _____	= _____	= _____	53
Add lines 53 and 54. Enter the result on line 41.	+ 0 00	+ 75 00	+ 300 00	54
	= _____	= _____	= _____	55

### Chart for line 30 – Details of dependent children born in 1983 or later (Manitoba family tax reduction)

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

# Information about Manitoba family tax reduction

## **Line 23 – Basic credit for dependent spouse or common-law partner**

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

## **Line 24 – Credit for an eligible dependant**

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

## **Line 25 – Age credit for self**

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

## **Line 26 – Age credit for spouse or common-law partner**

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

## **Line 27 – Disability credit for spouse or common-law partner**

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

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

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

Claim \$300 for each of the following:

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

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

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

## **Line 29 – Credit for disabled dependants born in 1983 or earlier**

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

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

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

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

## **Line 30 – Credit for dependent children born in 1983 or later**

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

Claim \$300 for each child who was 18 or younger on December 31, 2001, for whom **all** of the following apply:

- you are the parent (legal or in fact) of the child;
- the child was a resident of Canada and lived with you in 2001;
- no one else is claiming this credit for the child;
- no one is claiming an amount for a spouse or common-law partner or an amount for an eligible dependant for the child; and
- a special allowance under the *Children's Special Allowances Act* has not been received by anyone (such as a foster parent) for the child.

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

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

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

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section SK428MJ, Saskatchewan tax

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

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

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

	If line 1 is \$30,000 or less	If line 1 is more than \$30,000, but not more than \$60,000	If line 1 is more than \$60,000
Enter the amount from line 1 in the applicable column	_____   _____   2	_____   _____   2	_____   _____   2
Line 2 minus line 3 (cannot be negative)	- 0 00   _____   3	- 30,000 00   _____   3	- 60,000 00   _____   3
Multiply line 4 by line 5	x 11.5%   _____   4	x 13.5%   _____   4	x 16%   _____   4
	= _____   _____   5	= _____   _____   5	= _____   _____   5
	+ 0 00   _____   6	+ 3,450 00   _____   6	+ 7,500 00   _____   6
<b>Saskatchewan tax on taxable income</b>	= _____   _____   7	= _____   _____   7	= _____   _____   7
Add lines 6 and 7	= _____   _____   8	= _____   _____   8	= _____   _____   8

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

Enter your Saskatchewan non-refundable tax credits from line D in the Saskatchewan column in Part 3 of this form \_\_\_\_\_ | \_\_\_\_\_ | 12  
 Saskatchewan dividend tax credit:  
 Amount from line 120 of your federal return \_\_\_\_\_ x 8% = \_\_\_\_\_ + \_\_\_\_\_ | \_\_\_\_\_ | 13  
 Saskatchewan overseas employment tax credit:  
 Amount from line 426 of federal Schedule 1 \_\_\_\_\_ x 50% = \_\_\_\_\_ + \_\_\_\_\_ | \_\_\_\_\_ | 14  
 Saskatchewan minimum tax carry-over:  
 Amount from line 427 of federal Schedule 1 \_\_\_\_\_ x 50% = \_\_\_\_\_ + \_\_\_\_\_ | \_\_\_\_\_ | 15  
 Add lines 12 through 15 = \_\_\_\_\_ | \_\_\_\_\_ | 16  
 Line 11 minus line 16 (if negative, enter "0") or, if you are subject to alternative minimum tax, enter your Saskatchewan minimum tax from Form T1219 = \_\_\_\_\_ | \_\_\_\_\_ | 17  
 Percentage of income allocated to Saskatchewan, from column 5 of the chart in Part 1 of this form x \_\_\_\_\_ % | \_\_\_\_\_ | 18  
 Multiply line 17 by the percentage on line 18 **Adjusted Saskatchewan income tax** = \_\_\_\_\_ | \_\_\_\_\_ | 19

**Residents of Saskatchewan only:** Enter the provincial foreign tax credit from Form T2036 - \_\_\_\_\_ | \_\_\_\_\_ | 20  
 Line 19 minus line 20 (if negative, enter "0") = \_\_\_\_\_ | \_\_\_\_\_ | 21

### Saskatchewan royalty tax rebate

Enter your Saskatchewan royalty tax rebate from Form T82 - \_\_\_\_\_ | \_\_\_\_\_ | 22  
 Line 21 minus line 22 (if negative, enter "0") = \_\_\_\_\_ | \_\_\_\_\_ | 23

### Political contribution tax credit

Enter Saskatchewan political contributions made in 2001 **6368** \_\_\_\_\_ | \_\_\_\_\_ | 24  
 Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500) - \_\_\_\_\_ | \_\_\_\_\_ | 25  
 Line 23 minus line 25 (if negative, enter "0") = \_\_\_\_\_ | \_\_\_\_\_ | 26

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

For investments in venture capital corporations that are registered in Saskatchewan:  
 Enter your tax credit from Form T2C (SASK.) (maximum \$1,000) \_\_\_\_\_ | \_\_\_\_\_ | 27  
 For investments in venture capital corporations that are registered federally only:  
 Enter your tax credit from Form T2C (SASK.) (maximum \$525) \_\_\_\_\_ + \_\_\_\_\_ | \_\_\_\_\_ | 28  
 Add lines 27 and 28 **Labour-sponsored venture capital tax credit for SK residents** **6374** = \_\_\_\_\_ | \_\_\_\_\_ | 29  
 Line 26 minus line 29 (if negative, enter "0") = \_\_\_\_\_ | \_\_\_\_\_ | 30

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section SK428MJ, Saskatchewan tax (continued)

Enter the amount from line 30 in this section \_\_\_\_\_ 31

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

Enter \$350 if a certificate for this credit was issued in your name for 2001 **6376** \_\_\_\_\_ 32

Unused Saskatchewan post-secondary graduate tax credit from your 2000 *Notice of Assessment* or *Notice of Reassessment* \_\_\_\_\_ 33

Enter the amount from line 32 or line 33, whichever applies **Saskatchewan post-secondary graduate tax credit for SK residents** \_\_\_\_\_ 34

Line 31 minus line 34 (if negative, enter "0") \_\_\_\_\_ 35

### Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Form SK-METC **6360** \_\_\_\_\_ •36

Unused Saskatchewan mineral exploration tax credit from your 2000 *Notice of Assessment* or *Notice of Reassessment* + \_\_\_\_\_ 37

Add lines 36 and 37 **Saskatchewan mineral exploration tax credit** = \_\_\_\_\_ 38

Line 35 minus line 38 (if negative, enter "0") \_\_\_\_\_ 39

Enter your Saskatchewan qualifying environmental trust tax credit \_\_\_\_\_ 40

Line 39 minus line 40 (if negative, enter "0") \_\_\_\_\_ 41

Enter the result on line 7 in Part 5 of this form **Saskatchewan tax** = \_\_\_\_\_ 41

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

Amount from line 38 \_\_\_\_\_ 42

Amount from line 35 \_\_\_\_\_ 43

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

Enter, on the following lines, any part of the amount from line 44 that you want to carry back to reduce your Saskatchewan tax for prior years.

Enter the amount you want to carry back to **2000** **6361** \_\_\_\_\_ •45

Enter the amount you want to carry back to **1999** **6362** \_\_\_\_\_ •46

Enter the amount you want to carry back to **1998** **6363** \_\_\_\_\_ •47

### Calculation chart for line 25 – Saskatchewan political contribution tax credit

Determine the amount to enter on line 25 in this section as follows:

- if your contributions (on line 24) are **more than \$1,075**, enter \$500 on line 25;
- if your contributions are **\$1,075 or less**, use the amount on line 24 to determine which ONE of the following columns to complete.

	If line 24 is \$200 or less	If line 24 is more than \$200, but not more than \$550	If line 24 is more than \$550, but not more than \$1,075	
Enter your total contributions from line 24 in the applicable column	_____	_____	_____	48
Line 48 minus line 49	- 0 00	- 200 00	- 550 00	49
Multiply line 50 by line 51	= _____	= _____	= _____	50
	x 75%	x 50%	x 33.33%	51
	= _____	= _____	= _____	52
Add lines 52 and 53. Enter the result on line 25.	+ 0 00	+ 150 00	+ 325 00	53
	= _____	= _____	= _____	54

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

Details of dependent children born in 1983 or later

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

# Saskatchewan Amounts Transferred From Your Spouse or Common-law Partner

**Schedule SK(S2)MJ**

T2203 – 2001

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

If your spouse or common-law partner is not filing a 2001 return, or if he or she was **not a resident of Saskatchewan** at the end of the year, use the amounts that he or she would use on Form SK428 or, if applicable, in the Saskatchewan column in Part 3 of his or her Form T2203, if he or she were filing a return as a resident of Saskatchewan.

**Amount for dependent children** (born in 1983 or later):

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

		1
--	--	---

**Age amount** (if he or she was age 65 or older in 2001):

Enter the amount from line 5808 of his or her Form SK428

(maximum \$3,619)

	+	2
--	---	---

**Senior supplementary amount:**

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

	+	3
--	---	---

**Pension income amount:**

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

(maximum \$1,000)

	+	4
--	---	---

**Disability amount:**

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

	+	5
--	---	---

**Tuition and education amounts:**

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

	+	6
--	---	---

Add lines 1 to 6

	=	7
--	---	---

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

		8
--	--	---

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

	-	9
--	---	---

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

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

	=	
--	---	--

	-	10
--	---	----

Line 7 minus line 10 (if negative, enter "0"). Enter this amount on line 5864 in the Saskatchewan column in Part 3 of Form T2203.

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

	=	11
--	---	----

# Saskatchewan Tuition and Education Amounts Schedule SK(S11)MJ

T2203 – 2001

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

If you are the **individual** designated by a student, who was not a resident of Saskatchewan at the end of the year, to claim the student's unused tuition or education amounts, use this schedule to determine the amount you can claim on line 5860 in the SK column in Part 3 of your Form T2203, OR on line 4 of your Schedule SK(S2). Complete it for each student as if he or she were a resident of Saskatchewan.

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

<u>Unused tuition and education amounts from your 2000 Notice of Assessment or Notice of Reassessment</u>			1
<u>Enter your eligible tuition fees paid for 2001</u>			2
Education amount for 2001: Use column B and column C of Form T2202 and Form T2202A; count each month only once to a maximum of 12 months in total			
<u>Enter the number of months from column B</u>	x \$120 =	+	3
<u>Enter the number of months from column C</u>	x \$400 =	+	4
<u>Add lines 2, 3, and 4</u>	=	▶	5
<u>Add lines 1 and 5</u>	Total available tuition and education amounts		6
<u>Taxable income from line 260 of your return</u>			7
<u>Total of lines 5804 to 5848 in the Saskatchewan column in Part 3 of Form T2203</u>	-		8
<u>Line 7 minus line 8 (if negative, enter "0")</u>	=		9
Unused Saskatchewan tuition and education amounts claimed for 2001:			
<u>Enter the amount from line 1 or line 9, whichever is less</u>	-	▶	10
<u>Line 9 minus line 10</u>	=		11
2001 tuition and education amounts claimed for 2001:			
<u>Enter the amount from line 5 or line 11, whichever is less</u>	+		12
<u>Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the SK column in Part 3 of Form T2203.</u>	<b>SK tuition and education amounts claimed by the student for 2001</b>		13

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

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

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

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

Base amount		8,800	00	1
Spouse or common-law partner's net income OR dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5812 OR 5816 in the Saskatchewan column, \$8,000 or the amount on line 3, whichever is <b>less</b>	=			3

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

Base amount		8,466	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,500, enter \$3,500)	=			3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

**Complete this calculation for each dependant.** Enter, on line 5820 in the Saskatchewan column, the total amount claimed.

## Line 5840 – Caregiver amount

Base amount		15,453	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,500, enter \$3,500)	=			3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

**Complete this calculation for each dependant.** Enter, on line 5840 in the Saskatchewan column, the total amount claimed.

## Line 5844 – Disability amount (calculation if you were under age 18 on December 31, 2001)

Maximum supplement		3,500	00	1
Total child care and attendant care expenses claimed for you by anyone				2
Base amount	-	2,050	00	3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5844 in the Saskatchewan column, the amount on line 5 plus \$6,000 (maximum claim \$9,500), **unless** this chart is being completed for the claim on line 5848.

## Line 5848 – Disability amount transferred from a dependant

Base amount		6,000	00	1
If the dependant was <b>under age 18</b> on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age <b>18 or older</b> , enter "0".	+			2
Add lines 1 and 2	=			3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form SK428	+			4
Add lines 3 and 4	=			5
Dependant's taxable income (from line 260 of his or her return)	-			6
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0"). Enter, on line 5848 in the Saskatchewan column, the amount on line 3 or line 7, whichever is <b>less</b> . Enter the total amount claimed for <b>each dependant</b> .	=			7

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

## Line 5876 – Medical expenses

Allowable medical expenses				1
Enter \$1,678 or 3% of line 236 of your return, whichever is <b>less</b>	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Dependant's net income, if applicable (from line 236 of his or her return)				4
Base amount	-	8,000	00	5
Line 4 minus line 5 (if negative, enter "0")	=			6
Adjustment factor	x	2.78		7
Multiply line 6 by 2.78. Calculate line 4 to line 8 for <b>each dependant</b> , and enter the total medical expenses adjustment on line 8 and on line 5785, below the Saskatchewan column.	=			8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Saskatchewan column.	=			9

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section AB428MJ, Alberta tax

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

Enter your <b>taxable income</b> from line 260 of your return			1
Alberta income tax rate	x	10%	2
Multiply line 1 by 10%			3
		<b>Tax on taxable income</b>	
<b>Residents of Alberta only:</b> Alberta tax on split income from line 15 of Form T1206	+		4
Add lines 3 and 4			5

Enter your Alberta non-refundable tax credits from line D in the Alberta column in Part 3 of this form			6
Alberta dividend tax credit for <b>residents of Alberta only:</b>			
Amount from line 120 of your federal return	x 6.4% =	+	7
Alberta overseas employment tax credit for <b>residents of Alberta only:</b>			
Amount from line 426 of federal Schedule 1	x 35% =	+	8
Add lines 6, 7, and 8		=	9
Line 5 minus line 9 (if negative, enter "0")			10
Alberta minimum tax carry-over:			
Amount from line 427 of federal Schedule 1	x 35% =		11
Line 10 minus line 11 (if negative, enter "0")			12
Percentage of income allocated to Alberta, from column 5 of the chart in Part 1 of this form	x	%	13
Multiply line 12 by the percentage on line 13			14

### Adjustments for residents of Alberta

Alberta pension income tax credit:			
Amount from line 314 of federal Schedule 1	x 10% =		15
Alberta dividend tax credit from line 7	+		16
Alberta overseas employment tax credit from line 8	+		17
Add lines 15, 16, and 17		=	18
Percentage of income not allocated to Alberta: 100% <b>minus</b> percentage on line 13	x	%	19
Multiply line 18 by the percentage calculated on line 19			20
Line 14 minus line 20 (if negative, enter "0")			21

Alberta tax on split income, if applicable, from line 4			22
Percentage of income not allocated to Alberta: 100% <b>minus</b> percentage on line 13	x	%	23
Multiply line 22 by the percentage calculated on line 23			24
Add lines 21 and 24 <b>or</b> , if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219			25

<b>Residents of Alberta only:</b> Enter the provincial foreign tax credit from Form T2036			26
Line 25 minus line 26 (if negative, enter "0")			27

### Alberta political contribution tax credit

Enter the Alberta political contributions made in 2001		<b>6003</b>	28
<b>Residents of Alberta:</b> Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were <b>not a resident of Alberta</b> at the end of the year, enter the amount from line 10 of that chart			29
Line 27 minus line 29 (if negative, enter "0")			30

### Alberta royalty tax rebate

Enter your royalty tax rebate from Form T79			31
Line 30 minus line 31 (if negative, enter "0")			32
Enter the result on line 8 in Part 5 of this form		<b>Alberta tax</b>	



# Alberta Amounts Transferred From Your Spouse or Common-law Partner

**Schedule AB(S2)MJ**

T2203 – 2001

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

If your spouse or common-law partner is not filing a 2001 return, or if he or she was **not a resident of Alberta** at the end of the year, use the amounts that he or she would use on Form AB428 or, if applicable, in the Alberta column in Part 3 of his or her Form T2203, if he or she were filing a return as a resident of Alberta.

**Age amount** (if he or she was age 65 or older in 2001):

Enter the amount from line 5808 of his or her Form AB428 (maximum \$3,619)

**Pension income amount:**

Enter the amount from line 5836 of his or her Form AB428 (maximum \$1,000)

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

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

Add lines 1 to 4

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

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

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

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

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

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

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

9409-S2

# Alberta Tuition and Education Amounts

**Schedule AB(S11)MJ**

T2203 – 2001

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

If you are the **individual** designated by a student, who was not a resident of Alberta at the end of the year, to claim the student's unused tuition or education amounts, use this schedule to determine the amount you can claim on line 5860 in the Alberta column in Part 3 of your Form T2203, OR on line 4 of your Schedule AB(S2). Complete it for each student as if he or she were a resident of Alberta.

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

**Unused tuition and education amounts from your 2000 Notice of Assessment or Notice of Reassessment**

Enter your eligible tuition fees paid for 2001

Education amount for 2001: Use column B and column C of Form T2202 and Form T2202A; count each month only once to a maximum of 12 months in total

Enter the number of months from column B × \$120 =

Enter the number of months from column C × \$400 =

Add lines 2, 3, and 4

Add lines 1 and 5

Total available tuition and education amounts

Taxable income from line 260 of your return

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

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

Unused Alberta tuition and education amounts claimed for 2001:

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

Line 9 minus line 10

2001 tuition and education amounts claimed for 2001:

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

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the AB column in Part 3 of Form T2203.

**Alberta tuition and education  
amounts claimed by the student for 2001**

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

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

Enter the amount from line 12

Line 14 minus line 15

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

		1
2		2
3		3
4		4
5		5
6		6
7		7
8		8
9		9
10		10
11		11
12		12
13		13
14		14
15		15
16		16
17		17

9409-S11

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

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

Base amount		12,900	00	1
Spouse or common-law partner's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter the amount from line 3 on line 5812 in the Alberta column.	=			3

### Line 5816 – Amount for an eligible dependant

Base amount		12,900	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter the amount from line 3 on line 5816 in the Alberta column.	=			3

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

Base amount		8,466	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"); <b>if it is more than \$3,500, enter \$3,500</b>	=			3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

**Complete this calculation for each dependant.**

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

### Line 5840 – Caregiver amount

Base amount		15,453	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"); <b>if it is more than \$3,500, enter \$3,500</b>	=			3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

**Complete this calculation for each dependant.**

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

### Line 5844 – Disability amount (if you were under age 18 on December 31, 2001)

Maximum supplement		3,500	00	1
Total child care and attendant care expenses claimed for you by anyone				2
Base amount	-	2,050	00	3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5844 in the Alberta column, the amount on line 5 plus \$6,000 (maximum claim \$9,500), **unless** this chart is being completed for the claim on line 5848.

## Alberta worksheet (MJ) (continued)

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

Base amount	6,000		00	1
If the dependant was <b>under age 18</b> on December 31, 2001, enter the amount from line 5 of the calculation chart for line 5844 for the dependant. If the dependant was age <b>18 or older</b> , enter "0".				
	+			2
Add lines 1 and 2	=			3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form AB428	+			4
Add lines 3 and 4	=			5
Dependant's taxable income (from line 260 of his or her return)	-			6
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")				
Enter, on line 5848 in the Alberta column, the amount on line 3 or line 7, whichever is <b>less</b> .	=			7

**Complete this calculation for each dependant.** Enter, on line 5848 in the Alberta column, the total amount claimed for **all** disabled dependants.

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

### Line 5876 – Medical expenses

Medical expenses				1
Enter \$1,678 or 3% of line 236 of your return, whichever is <b>less</b>	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Dependant's net income, if applicable (from line 236 of his or her return)				4
Base amount	-	12,900	00	5
Line 4 minus line 5 (if negative, enter "0")	=			6
Adjustment factor	x	3.2		7
Multiply line 6 by 3.2.				
Calculate line 4 to line 8 <b>for each dependant</b> , and enter the total medical expenses adjustment on line 8 and on line 5786, below the Alberta column.	=			8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Alberta column.	=			9

### Line 29 – Alberta political contribution tax credit

Determine the amount to enter on line 29 in Section AB428MJ, Alberta tax, in Part 4 of Form T2203 as follows:

- if your contributions (on line 28) are **more than \$1,725**, enter \$750 on line 8 below;
- if your contributions are **\$1,725 or less**, use the amount on line 28 to determine which ONE of the following columns to complete.

	If line 28 is \$150 or less	If line 28 is more than \$150, but not more than \$825	If line 28 is more than \$825, but not more than \$1,725	
Enter your total contributions from line 28 in Section AB428MJ	-	-	-	1
	0 00	150 00	825 00	2
Line 1 minus line 2	=	=	=	3
	x 75%	x 50%	x 33.33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 112 50	+ 450 00	6
Add lines 5 and 6. Enter the result on line 8 below.	=	=	=	7
Amount from line 7 (if you are a <b>resident of Alberta</b> , enter this amount on line 29 in Section AB428MJ)				8
Percentage of income allocated to Alberta from line 13 in Section AB428MJ			x %	9
Multiply line 8 by line 9 (if you are <b>not a resident of Alberta</b> , enter this amount on line 29 in Section AB428MJ)			=	10

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section BC428MJ, British Columbia tax

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

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

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

	If line 1 is \$30,484 or less	If line 1 is more than \$30,484, but not more than \$60,969	If line 1 is more than \$60,969, but not more than \$70,000	If line 1 is more than \$70,000, but not more than \$85,000	If line 1 is more than \$85,000	
Line 2 minus line 3 (cannot be negative)	– 0 00	– 30,484 00	– 60,969 00	– 70,000 00	– 85,000 00	2
	=	=	=	=	=	3
	x 7.3%	x 10.5%	x 13.7%	x 15.7%	x 16.7%	4
Multiply line 4 by line 5	=	=	=	=	=	5
	+ 0 00	+ 2,225 00	+ 5,426 00	+ 6,663 00	+ 9,018 00	6
	=	=	=	=	=	7
Add lines 6 and 7	=	=	=	=	=	8

Enter the amount from line 8 \_\_\_\_\_ 9

Enter your British Columbia tax on split income from line 15 of Form T1206 + \_\_\_\_\_ 10

Add lines 9 and 10 = \_\_\_\_\_ 11

Enter your British Columbia non-refundable tax credits from line D in the British Columbia column in Part 3 of this form \_\_\_\_\_ 12

British Columbia dividend tax credit:  
Amount from line 120 of your federal return \_\_\_\_\_ x 5.9% = + \_\_\_\_\_ 13

British Columbia overseas employment tax credit:  
Amount from line 426 of federal Schedule 1 \_\_\_\_\_ x 49.5% = + \_\_\_\_\_ 14

British Columbia minimum tax carry-over:  
Amount from line 427 of federal Schedule 1 \_\_\_\_\_ x 49.5% = + \_\_\_\_\_ 15

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

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

British Columbia additional tax for minimum tax purposes from Form T1219 + \_\_\_\_\_ 18

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

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

Multiply line 19 by the percentage on line 20 **Adjusted British Columbia income tax** = \_\_\_\_\_ 21

**Residents of British Columbia only**, enter the provincial foreign tax credit from Form T2036 – \_\_\_\_\_ 22

Line 21 minus line 22 = \_\_\_\_\_ 23

Enter the British Columbia royalty and deemed income addition to tax from Form T81 + \_\_\_\_\_ 24

Add lines 23 and 24 = \_\_\_\_\_ 25

Enter the provincial logging tax credit from Form BCFIN 542 – \_\_\_\_\_ 26

Line 25 minus line 26 (if negative, enter "0") = \_\_\_\_\_ 27

Enter the British Columbia royalty and deemed income rebate from Form T81 – \_\_\_\_\_ 28

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

### British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2001 **6040** \_\_\_\_\_ 30

Enter the credit amount from the calculation chart for line 31 on the BC worksheet (MJ) (maximum \$500) – \_\_\_\_\_ 31

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

### British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Form ESOP 20 **6045** \_\_\_\_\_ • 33

Enter your employee venture capital tax credit from Form EVCC 30 **6047** + \_\_\_\_\_ • 34

Add lines 33 and 34 (maximum \$2,000) = \_\_\_\_\_ 35

Line 32 minus line 35 (if negative, enter "0") = \_\_\_\_\_ 36

Enter your British Columbia mining flow-through share tax credit from Form T1231 – \_\_\_\_\_ 37

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

Enter your British Columbia qualifying environmental trust tax credit – \_\_\_\_\_ 39

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

Enter this amount on line 9 in Part 5 of this form **British Columbia tax** = \_\_\_\_\_ 40

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

**Schedule BC(S2)MJ**  
T2203 – 2001

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

If your spouse or common-law partner is not filing a 2001 return, or if he or she was **not a resident of British Columbia** at the end of the year, use the amounts that he or she would use on Form BC428 or, if applicable, in the British Columbia column in Part 3 of his or her Form T2203, if he or she were filing a return as a resident of British Columbia.

**Age amount** (if he or she was age 65 or older in 2001):

Enter the amount from line 5808 of his or her Form BC428 (maximum \$3,587)

**Pension income amount:**

Enter the amount from line 5836 of his or her Form BC428 (maximum \$1,000)

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

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

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

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

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

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

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

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

		6
-		7
=		8
=		9

9410-S2

# British Columbia Tuition and Education Amounts

**Schedule BC(S11)MJ**  
T2203 – 2001

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

If you are the **individual** designated by a student, who was not a resident of British Columbia at the end of the year, to claim the student's unused tuition or education amounts, use this schedule to determine the amount you can claim on line 5860 in the BC column in Part 3 of your Form T2203, OR on line 4 of your Schedule BC(S2). Complete it for each student as if he or she were a resident of British Columbia.

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

Unused tuition and education amounts from your 2000 Notice of Assessment or Notice of Reassessment

Enter your eligible tuition fees paid for 2001

Education amount for 2001: Use column B and column C of Form T2202 and Form T2202A; count each month only once to a maximum of 12 months in total

Enter the number of months from column B × \$60 =

Enter the number of months from column C × \$200 =

Add lines 2, 3, and 4

Add lines 1 and 5

Total available tuition and education amounts

Taxable income from line 260 of your return

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

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

Unused British Columbia tuition and education amounts claimed for 2001:

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

Line 9 minus line 10

2001 tuition and education amounts claimed for 2001:

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

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the BC column in Part 3 of Form T2203.

**BC tuition and education amounts claimed by the student for 2001**

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

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

Enter the amount from line 12

Line 14 minus line 15

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

		1
2		2
3		3
4		4
+		5
=		6
7		7
8		8
9		9
-		10
=		11
+		12
=		13
14		14
-		15
=		16
17		17

9410-S11

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

**Line 5808 – Age amount**

Maximum claim			3,587   00	1
Your net income from line 236 of your return				2
Base amount	-	26,705   00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply the amount on line 4 by 15%	=			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the British Columbia column.	=			7

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

Base amount			7,535   00	1
Spouse or common-law partner's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5812 in the British Columbia column, \$6,850 or the amount on line 3, whichever is less.	=			3

**Line 5816 – Amount for an eligible dependant**

Base amount			7,535   00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5816 in the British Columbia column, \$6,850 or the amount on line 3, whichever is less.	=			3

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

Base amount			8,000   00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"); <b>if it is more than \$2,424, enter \$2,424</b>	=			3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

**Complete this calculation for each dependant.**

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

**Line 5840 – Caregiver amount**

Base amount			14,272   00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"); <b>if it is more than \$2,424, enter \$2,424</b>	=			3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

**Complete this calculation for each dependant.**

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

**Line 5844 – Disability amount (if you were under age 18 on December 31, 2001)**

Maximum supplement			2,988   00	1
Total child care and attendant care expenses claimed for you by anyone				2
Base amount	-	2,032   00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")	=			5

Enter, on line 5844 in the British Columbia column, the amount on line 5 plus \$4,362 (maximum claim \$7,350), **unless** this chart is being completed for the claim on line 5848.

## British Columbia worksheet (MJ) (continued)

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

Base amount			4,362		00		1
If the dependant was <b>under age 18</b> on December 31, 2001, enter the amount from line 5 of the calculation chart for line 5844 for the dependant. If the dependant was age <b>18 or older</b> , enter "0".							2
Add lines 1 and 2							3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form BC428							4
Add lines 3 and 4							5
Dependant's taxable income (from line 260 of his or her return)							6
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")							7
Enter, on line 5848 in the British Columbia column, the amount on line 3 or line 7, whichever is <b>less</b> .							7

**Complete this calculation for each dependant.** Enter, on line 5848, the total amount claimed for **all** disabled dependants.

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

### Line 5876 – Medical expenses

Allowable medical expenses							1
Enter \$1,663 or 3% of line 236 of your return, whichever is <b>less</b>							2
Line 1 minus line 2 (if negative, enter "0")							3
Dependant's net income, if applicable (from line 236 of his or her return)							4
Base amount	-	8,000	00				5
Line 4 minus line 5 (if negative, enter "0")							6
Adjustment factor	x	4.38					7
Multiply line 6 by 4.38.							
Calculate line 4 to line 8 <b>for each dependant</b> , and enter the total medical expenses adjustment on line 8 and on line 5877, below the British Columbia column.							8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the British Columbia column.							9

### Line 31 – British Columbia political contribution tax credit

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

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

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

Enter the result on line 31 in Section BC428MJ, British Columbia tax, in Part 4 of Form T2203.

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section YT428MJ, Yukon tax

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

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

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

	If line 1 is \$30,754 or less	If line 1 is more than \$30,754, but not more than \$61,509	If line 1 is more than \$61,509, but not more than \$100,000	If line 1 is more than \$100,000	
Enter the amount from line 1 in the applicable column.	_____   _____	_____   _____	_____   _____	_____   _____	2
Line 2 minus line 3 (cannot be negative)	= 0   00	= 30,754   00	= 61,509   00	= 100,000   00	3
Multiply line 4 by line 5	x 7.36%	x 10.12%	x 11.96%	x 13.34%	4
	= _____   _____	= _____   _____	= _____   _____	= _____   _____	5
	+ 0   00	+ 2,263   00	+ 5,376   00	+ 9,979   00	6
<b>Yukon tax on taxable income</b>	= _____   _____	= _____   _____	= _____   _____	= _____   _____	7
Add lines 6 and 7	= _____   _____	= _____   _____	= _____   _____	= _____   _____	8

Enter the amount from line 335 of your federal Schedule 1 Donations and gifts		x 7.36% =		
Enter the amount from line 345 of your federal Schedule 9		x 7.36% =	+	9
Enter the amount from line 347 of your federal Schedule 9		x 13.34% =	+	10
Add lines 9, 10, and 11			=	11
		<b>Yukon non-refundable tax credits</b>		12

Enter your Yukon tax on taxable income from line 8					
Enter your Yukon tax on split income from line 15 of Form T1206			+		13
Add lines 13 and 14			=		14
Enter your Yukon non-refundable tax credits from line 12			-		15
Line 15 minus line 16 (if negative, enter "0")			=		16
Yukon dividend tax credit:					17
Amount from line 120 of your federal return		x 6.1% =	+		18
Yukon overseas employment tax credit			+		19
Amount from line 426 of federal Schedule 1		x 46% =	+		20
Yukon minimum tax carry-over:			+		21
Amount from line 427 of federal Schedule 1		x 46% =	+		22
Add lines 18, 19, and 20			=		23
Line 17 minus line 21 (if negative, enter "0")			-		24
Yukon additional tax for minimum tax purposes from Form T1219			+		25
Add lines 22 and 23			=		26
Percentage of income allocated to Yukon, from column 5 of the chart in Part 1 of this form			x	%	27
Multiply line 24 by the percentage on line 25			=		28
<b>Adjusted Yukon income tax</b>			=		29
<b>Yukon surtax:</b> (Amount from line 26 minus \$6,000) x 5% (if negative, enter "0")			+		30
Add lines 26 and 27			=		31

If, at the end of the year, you were **not a resident of Yukon**, go directly on line 41 of the next page, and enter the amount from line 28 on that line.

<b>Residents of Yukon only</b> , enter the territorial foreign tax credit from Form T2036					
Line 28 minus line 29			-		30
			=		31



# Part 4 – Provincial tax (Multiple jurisdictions)

## Section YT428MJ, Yukon tax (continued)

Enter the amount from line 30 in this section \_\_\_\_\_ | \_\_\_\_\_ 31

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

If your net income (line 236 of your return) is **less than \$25,000**, complete the following calculation. Otherwise, enter "0" on line 40.  
 If you had a spouse or common-law partner on December 31, 2001, only the person with the **higher net income** can claim this credit.

Basic credit Claim \$300 **6384** \_\_\_\_\_ | \_\_\_\_\_ 32

Net income from line 236 of your return						
	-	15,000	00			33
Base amount						34
Line 33 minus line 34 (if negative, enter "0")	=					35
Applicable rate	x	3%				36
Multiply line 35 by 3%	=			▶	-	37
Line 32 minus line 37 (if negative, enter "0")	=				=	38

Amount from line 31 \_\_\_\_\_ | \_\_\_\_\_ x 80% = \_\_\_\_\_ | \_\_\_\_\_ 39

Enter the amount from line 38 or 39, whichever is **less** **Yukon low-income family tax credit** \_\_\_\_\_ | \_\_\_\_\_ 40

Line 31 minus line 40 (if negative, enter "0") \_\_\_\_\_ | \_\_\_\_\_  
 Enter this amount on line 10 in Part 5 of this form **Yukon tax** \_\_\_\_\_ | \_\_\_\_\_ 41

# Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2001

## Section NT428MJ, Northwest Territories tax

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

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

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

	If line 1 is \$30,754 or less	If line 1 is more than \$30,754, but not more than \$61,509	If line 1 is more than \$61,509, but not more than \$100,000	If line 1 is more than \$100,000	
Enter the amount from line 1 in the applicable column.	-	-	-	-	<b>2</b>
	0 00	30,754 00	61,509 00	100,000 00	<b>3</b>
Line 2 minus line 3 (cannot be negative)	=	=	=	=	<b>4</b>
	x 7.2%	x 9.9%	x 11.7%	x 13.05%	<b>5</b>
Multiply line 4 by line 5	=	=	=	=	<b>6</b>
	+ 0 00	+ 2,214 00	+ 5,259 00	+ 9,762 00	<b>7</b>
Add lines 6 and 7	=	=	=	=	<b>8</b>
<b>Northwest Territories tax on taxable income</b>					

Enter the amount from line 335 of your federal Schedule 1 Donations and gifts			x 7.2% =		<b>9</b>
Enter the amount from line 345 of your federal Schedule 9			x 7.2% =	+	<b>10</b>
Enter the amount from line 347 of your federal Schedule 9			x 13.05% =	+	<b>11</b>
Add lines 9, 10, and 11				=	<b>12</b>
<b>Northwest Territories non-refundable tax credits</b>					

Enter your Northwest Territories tax on taxable income from line 8			<b>13</b>
Enter your Northwest Territories tax on split income from line 15 of Form T1206	+		<b>14</b>
Add lines 13 and 14	=		<b>15</b>
Enter your Northwest Territories non-refundable tax credits from line 12	-		<b>16</b>
Line 15 minus line 16 (if negative, enter "0")	=		<b>17</b>

NWT dividend tax credit:			
Amount from line 120 of your federal return		x 6% =	<b>18</b>
NWT overseas employment tax credit:			
Amount from line 426 of federal Schedule 1		x 45% =	+
NWT minimum tax carry-over:			
Amount from line 427 of federal Schedule 1		x 45% =	+
Add lines 18, 19, and 20			=
Line 17 minus line 21 (if negative, enter "0")			-
Northwest Territories additional tax for minimum tax purposes from Form T1219			+
Add lines 22 and 23			=
Percentage of income allocated to Northwest Territories, from column 5 of the chart in Part 1 of this form			x %
Multiply line 24 by the percentage on line 25			=
<b>Adjusted Northwest Territories income tax</b>			

Residents of Northwest Territories only, enter the territorial foreign tax credit from Form T2036				<b>27</b>
Line 26 minus line 27			-	<b>28</b>
Enter this amount on line 11 in Part 5 of this form			=	
<b>Northwest Territories tax</b>				

# Part 4 – Provincial tax (Multiple jurisdictions)

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## Section NU428MJ, Nunavut tax

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

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

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

Enter the amount from line 1 in the applicable column.	If line 1 is \$30,754 or less	If line 1 is more than \$30,754, but not more than \$61,509	If line 1 is more than \$61,509, but not more than \$100,000	If line 1 is more than \$100,000	
_____	_____   _____	_____   _____	_____   _____	_____   _____	2
Line 2 minus line 3 (cannot be negative)	= 0 00	= 30,754 00	= 61,509 00	= 100,000 00	3
_____	=	=	=	=	4
Multiply line 4 by line 5	x 7.2%	x 9.9%	x 11.7%	x 13.05%	5
_____	=	=	=	=	6
_____	+ 0 00	+ 2,214 00	+ 5,259 00	+ 9,762 00	7
Add lines 6 and 7 <b>Nunavut tax on taxable income</b>	=	=	=	=	8

Enter the amount from line 335 of your federal Schedule 1 Donations and gifts	_____   _____	x 7.2% =	_____   _____	9	
Enter the amount from line 345 of your federal Schedule 9	_____   _____	x 7.2% =	+ _____   _____	10	
Enter the amount from line 347 of your federal Schedule 9	_____   _____	x 13.05% =	+ _____   _____	11	
Add lines 9, 10, and 11 <b>Nunavut non-refundable tax credits</b>	=			_____   _____	12

Enter your Nunavut tax on taxable income from line 8	_____   _____	13
Enter your Nunavut tax on split income from line 15 of Form T1206	+ _____   _____	14
Add lines 13 and 14	= _____   _____	15
Enter your Nunavut non-refundable tax credits from line 12	- _____   _____	16
Line 15 minus line 16 (if negative, enter "0")	= _____   _____	17

Nunavut dividend tax credit: Amount from line 120 of your federal return	_____   _____	x 6% =	+ _____   _____	18	
Nunavut overseas employment tax credit: Amount from line 426 of federal Schedule 1	_____   _____	x 45% =	+ _____   _____	19	
Nunavut minimum tax carry-over: Amount from line 427 of federal Schedule 1	_____   _____	x 45% =	+ _____   _____	20	
Add lines 18, 19, and 20	=			_____   _____	21
Line 17 minus line 21 (if negative, enter "0")	=			_____   _____	22
Nunavut additional tax for minimum tax purposes from Form T1219	+			_____   _____	23
Add lines 22 and 23	=			_____   _____	24
Percentage of income allocated to Nunavut, from column 5 of the chart in Part 1 of this form	x _____ %			_____   _____	25
Multiply line 24 by the percentage on line 25 <b>Adjusted Nunavut income tax</b>	=			_____   _____	26

<b>Residents of Nunavut only</b> , enter the territorial foreign tax credit from Form T2036	- _____   _____	27	
Line 26 minus line 27	= _____   _____	28	
Enter this amount on line 12 in Part 5 of this form <b>Nunavut tax</b>	=	_____   _____	28

## Part 5 – Provincial and territorial tax

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### Newfoundland and Labrador

Enter the amount from line 25 of section NF428MJ in Part 4

|  1

### Prince Edward Island

Enter the amount from line 47 of section PE428MJ in Part 4

+  |  2

### Nova Scotia

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

+  |  3

### New Brunswick

Enter the amount from line 43 of section NB428MJ in Part 4

+  |  4

### Ontario

Enter the amount from line 66 of section ON428MJ in Part 4

+  |  5

### Manitoba

Enter the amount from line 48 of section MB428MJ in Part 4

+  |  6

### Saskatchewan

Enter the amount from line 41 of section SK428MJ in Part 4

+  |  7

### Alberta

Enter the amount from line 32 of section AB428MJ in Part 4

+  |  8

### British Columbia

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

+  |  9

### Yukon

Enter the amount from line 41 of section YT428MJ in Part 4

+  |  10

### Northwest Territories

Enter the amount from line 28 of section NT428MJ in Part 4

+  |  11

### Nunavut

Enter the amount from line 28 of section NU428MJ in Part 4

+  |  12

### Provincial and territorial taxes

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

|  13

In addition to the credits included in Part 4, you may be eligible for certain **other tax credits**. A chart is provided on the back of this page, identifying the additional provincial and territorial credits and the applicable forms to be completed. Many of these credits are limited to the amount of tax payable to the province or territory; when this amount is required (e.g. you are instructed to enter the tax from line 428 of your return or from another line of regular provincial Form 428), use the applicable provincial or territorial tax amount from above. Attach the completed forms to your return and include these credits on line 479 of your return.

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

## Provincial and territorial credits not included in this package

Province or territory	Other credits	Form
Newfoundland	Research and development tax credit Equity tax credit	T1129 NF428
Nova Scotia	Political contribution tax credit Labour-sponsored venture capital tax credit Equity tax credit <b>Nova Scotia residents only:</b> Home ownership savings plan tax credit (NSHOSP)	NS479
New Brunswick	Political contribution tax credit Labour-sponsored venture capital fund tax credit	NB479
Ontario	Ontario cooperative education and graduate transitions tax credits Ontario workplace child care and workplace accessibility tax credits Ontario educational technology tax credit Ontario focused flow-through share tax credit <b>Ontario residents only:</b> Property and sales tax credit Home ownership savings plan tax credit (OHOSP) Political contributions tax credit	ON479
Manitoba	<b>Manitoba residents only:</b> Personal tax credit Education property tax credit School tax credit for homeowners Learning tax credit	MB479
British Columbia	Venture capital tax credit (if resident when the investment is made) <b>British Columbia residents only:</b> Sales tax credit Mining exploration tax credit	BC479 BC479 T88
Yukon	Political contribution tax credit Labour-sponsored venture capital fund tax credit <b>Yukon residents only:</b> Yukon small business investment tax credit Yukon First Nations tax credit Yukon mineral exploration tax credit Yukon Research and development tax credit	YT479 YT479 YT432 T1199 T1232
Northwest Territories	Political contribution tax credit Risk capital investment tax credits <b>Northwest Territories residents only:</b> Cost of living tax credit	NT428
Nunavut	Political contribution tax credit Risk capital investment tax credits <b>Nunavut residents only:</b> Cost of living tax credit	NU428

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