# 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

When 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.ccra.gc.ca/forms/

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

In addition to the credits included in Part 4 of Form T2203, you may be eligible for certain other tax credits. The chart 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	
Totals				100%

- If you have income allocated to Quebec (line 5214) or to Other (line 5222) in column 4, complete the applicable section of Part 2.
- If you have income allocated to 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.

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

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)	×	% 7
Multiply line 6 by the percentage on line 7	=	8
		400/
Federal surtax rate	×	48% 9
Multiply line 8 by line 9 Federal surtax on income you earned outside Canada  If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and write	= e "federal sur	tax on
Multiply line 8 by line 9  Federal surtax on income you earned outside Canada  If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and writ income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from the federal tax on line 15 of Schedule 1.	= e "federal sur	tax on
Multiply line 8 by line 9 Federal surtax on income you earned outside Canada  If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and writ income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from the	= e "federal sur	tax on
Multiply line 8 by line 9  Federal surtax on income you earned outside Canada  If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and writ income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from the federal tax on line 15 of Schedule 1.	= e "federal sur	tax on
Multiply line 8 by line 9  Federal surtax on income you earned outside Canada  If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and writ income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from 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)	= e "federal sur	tax on
Multiply line 8 by line 9  Federal surtax on income you earned outside Canada  If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and writ income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from 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 more, or	= e "federal sur	tax on /e at
Multiply line 8 by line 9  Federal surtax on income you earned outside Canada  If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and writ income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from 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 more, or if you are subject to minimum tax, the amount from line 102 of Form T691	e "federal sur e total to arriv	tax on /e at
Multiply line 8 by line 9  Federal surtax on income you earned outside Canada  If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and writ income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from 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 more, or if you are subject to minimum tax, the amount from line 102 of Form T691  Enter the percentage of income you allocated to Quebec on line 5214 (from column 5 of the chart in Part 1)	e "federal sur e total to arriv	10 tax on /e at
Multiply line 8 by line 9  Federal surtax on income you earned outside Canada  If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and write income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from 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 more, or if you are subject to minimum tax, the amount from line 102 of Form T691  Enter the percentage of income you allocated to Quebec on line 5214 (from column 5 of the chart in Part 1)  Multiply line 11 by the percentage on line 12	e "federal sur e total to arriv	10 tax on //e at 11 % 12 13
Multiply line 8 by line 9  Federal surtax on income you earned outside Canada  If you are not subject to minimum tax, enter the amount from line 10 directly below line 13 of Schedule 1 and writ income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from 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 more, or if you are subject to minimum tax, the amount from line 102 of Form T691  Enter the percentage of income you allocated to Quebec on line 5214 (from column 5 of the chart in Part 1)	e "federal sur e total to arriv	10 tax on /e at

#### Part 3 - Provincial non-refundable tax credits

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

		Nev	_	undla NF)	nd		ce Edv			/a Sco (NS)	tia
Basic personal amount	5804			7,410	00		7,41	2 00		7,23	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 <u>+</u>		
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			=				=		<u> </u>		
			×	10.57	%		× 9.	8%	×	9.77	7%
	Α		=				=		<u>=</u>		<u> </u>
Amount from line 347 of Schedule 9	347										
			×	18.02	%		× 16	.7%	×	16.6	7%
	В		=				=		<u>=</u>		
Amount from line A above	С		+				+	$\perp$	+		
Add lines B and C Total non-refundable tax credits	D	5789	=			5790	=		5791 <u>=</u>		
Amount from line 8 of the applicable (MJ) worksheet				1							
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)

	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 $6370 \times $1,500 = 5821$		+		
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	=	=	=	=
	× 6.16%	× 11.5%	x 10%	× 7.3%
A	=	=	=	<u>=                                    </u>
Amount from line 347 of Schedule 9 347				
	x 11.16%	× 16%	× 12.75%	<u>× 16.7%</u>
В	=	=	=	=
Amount from line A above C	+	+	+	+
B + C Total non-refundable tax credits D	5792 <u>=</u>	5793 =	5794 =	5795 <u>=</u>
Amounts from the (MJ) worksheet for line 587		5705	F70 /	F707
Amount from line 8 of applicable worksheet	5784	5785	5786	5787
Amount from line 1 of the ON worksheet	5788			

<sup>\*</sup> 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 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.

<sup>\*\*</sup> 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.

### 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			1
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 \$29,590, but not more than \$59,180	If line 1 is more than <b>\$59,180</b>
Enter the amount from line 1 in the applicable column	2		2
	- 0 00 <b>3</b>		<b>3</b> – 59,180 00 <b>3</b>
Line 2 minus line 3 (cannot be negative)	= 4	= -	4 = 4
Multiply line 4 by line 5	x 10.57% 5 = 6	= (	5 x 18.02% 5 6 = 6 7 + 7,909 00 7
Add lines 6 and 7 Newfoundland tax on taxable income	+ 0 00 7		7 + 7,909 00 7 8 = 8
Enter your Newfoundland tax on taxable income from line 8			9
Enter your Newfoundland tax on split income from line 15 of Fo	rm 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		1	12
Newfoundland dividend tax credit:			
Amount from line 120 of your return	× 9% =	+ 1	13
Newfoundland overseas employment tax credit:	<u>.                                      </u>		
Amount from line 426 of federal Schedule 1	× 62.2% =	+ 1	14
Newfoundland minimum tax carry-over:	<u>.                                      </u>		
Amount from line 427 of federal Schedule 1	× 62.2% =	+ 1	15
Add lines 12 through 15	<u>.</u>	=	<b>▶</b> – 16
Line 11 minus line 16 (if negative, enter "0")			= 17
Newfoundland additional tax for minimum tax purposes from Fo	orm 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	Adjusted Newfo	oundland income tax	= 21
Newfoundland surtax:		_	
(Amount from line 21 minus \$7,032)	× 9% (if negative, enter "	'0")	+ 22
Add lines 21 and 22			= 23
Residents of Newfoundland only, enter the provincial foreign	tax credit from Form T20	36	_ 24
Line 23 minus line 24. Enter the result on line 1 in Part 5 of this	form.	Newfoundland tax	= 25
Newfoundland political contribution tax cred	dit		
Enter the Newfoundland political contributions made in 2001	61	75 2	26
Enter the credit you calculated in the chart below	(maximum \$500)	2	27
Enter the amount from line 25 or line 27, whichever is <b>less</b> .	Ne	wfoundland political	
Add this amount to any amounts entered on line 479 of you		ontribution tax credit	28
□ Calculation chart for line 27 - Newfoundland political co	ontribution tax credit —		
Determine the amount to enter on line 27 as follows:			
	, A500 II 07		
• if your contributions (on line 26) are <b>more than \$1,150</b> , ent			
<ul> <li>if your contributions are \$1,150 or less, use the amount or to determine which ONE of the following columns to complete</li> </ul>		If line 26 is	If line 26 is
to determine which one of the following columns to complete	If line 26 is	more than \$100, but not	• • •
Enter your total contributions	<b>\$100</b> or less	more than \$550	more than <b>\$1,150</b>
from line 26 in the applicable column			29
	- 0 00	- 100 00	- 550 00 <b>30</b>
Line 29 minus line 30	=	=	= 31
	× 75%	× 50%	x 33.33% <b>32</b>
Multiply line 31 by line 32	=	=	= 33
	+ 0 00	+ 75 00	+ 300 00 34
Add lines 33 and 34. Enter the result on line 27.	+ 0 00	+ 75 00	+ 300 00 <b>34</b> = <b>35</b>

#### Schedule NF(S2)MJ

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

If, at the end of the year, your spouse or common-law partner was a **resident of Newfoundland**, 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)			 1
Pension income amount:				
Enter the amount from line 5836 of his or her Form NF428	(maximum \$1,000)		+	2
Disability amount:				
Enter the amount from line 5844 of his or her Form NF428			+	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 NF428	7		
Spouse or common-law partner's adjusted taxable income:				
Line 6 minus line 7 (if negative, enter "0")	<u>=                                    </u>		_	8
Line 5 minus line 8 (if negative, enter "0"). Enter this amount on	Newfoundland amounts transferred from			
line 5864 in the Newfoundland column in Part 3 of Form T2203.	your spouse or common-law partner		=	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 Reassessme	ent		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>B</b>	× \$60 =	+	3		
Enter the number of months from column C	× \$200 =	+	4		
Add lines 2, 3, and 4		=	<b></b>	+	5
Add lines 1 and 5	Total available tuition a	and education a	amounts	=	6
					_
Taxable income from line 260 of your return					7
Total of lines 5804 to 5848 of the Newfoundland column in Part 3	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 <b>less</b> , on line 5856 in the Newfoundland column in Part 3 of Form T2203		Newfoundland d education a			10



### **Newfoundland worksheet (MJ)**

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	
Base amount - 25,921 00 3	
Line 2 minus line 3 (if negative, enter "0")	_
A = 0 /	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 deper	ė.
Base amount  Chause or common law partners and income OR dependents not income (from line 220 of his on how return)	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") Enter, on line 5812 OR 5816 in the Newfoundland column, \$6,055 or the amount on line 3, whichever is <b>less</b>	
Enter, on line 5612 OK 5616 in the Newfoundiana column, \$6,055 of the amount on line 5, whichever is less	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 worksheet for line 318, but enter "0" on line 2 of that worksheet, and enter the result on line 5848 in the Newfoundland	
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")	
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	
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)	†
Base amount - 7,410 00 \$	5
Line 4 minus line 5 (if negative, enter "0")	;
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.	=

#### 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 <b>ONE</b> of the following columns you have to complete.	If line 1 is <b>\$30,754</b> or less	If line 1 is more than \$30,754, but not more than \$61,509	If line 1 is more than <b>\$61</b> ,	509
Enter the amount from line 1 in the applicable column	2	2		2
Line 2 minus line 3 (cannot be negative)	- 0 00 3 = 4 x 9.8% 5	= 4	- 61,509 = x 16.7%	4
Multiply line 4 by line 5	× 9.8% 5	· ·	<u>× 16.7%</u>	6
Prince Edward Island Add lines 6 and 7 tax on taxable income	+ 0 00 7	+ 3,014 00 7		00 7
Add lines 6 and 7 tax on taxable income	E	0	<u> </u>	°
Enter your Prince Edward Island tax on taxable income from Enter your Prince Edward Island tax on split income from line Add lines 9 and 10  Enter your Prince Edward Island non-refundable tax credits for line D in the Prince Edward Island column in Part 3 of this for	15 of Form T1206 om		+	9 10 11
Prince Edward Island dividend tax credit:		12		
Amount from line 120 of your return	× 7.7% =	+ 13		
Prince Edward Island overseas employment tax credit:	X 7.170 =	<u>+</u> 19		
Amount from line 426 of federal Schedule 1	× 57.5% =	+ 14		
Prince Edward Island minimum tax carry-over:				
Amount from line 427 of federal Schedule 1	× 57.5% =	+ 15		
Add lines 12 through 15		=	-	16
Line 11 minus line 16 (if negative, enter "0")			=	17
Prince Edward Island additional tax for minimum tax purpose	s from Form T1219		+	18
Add lines 17 and 18			=	19
Prince Edward Island surtax:				
	× 10% (if negative, enter	"0") =	+	20
Add lines 19 and 20			=	21
Percentage of income allocated to Prince Edward Island, from			×	% 22
Multiply line 21 by the percentage on line 22	Adjusted Prince Edwa	rd Island income tay	=	23

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

Percentage from line 22 above

Multiply line 24 by the percentage on line 25

Line 23 minus line 26 (if negative, enter "0")

A partner in PE428, or from line 24 to fine in PE428MJ in Part 4 of his or her Form T2203, if applicable in PE428MJ in Part 4 of his or her Form T2203, if applicab

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.

#### 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.

reduction. Only one of you can claim it for your family. However,	, any unused amount ca	an be claime	d by the o	iner p	erson.		
Basic reduction	claim \$250 63	39		28			
Reduction for spouse or common-law partner	claim \$250 63			29			
Reduction for an eligible dependant claimed at line 5816	claim \$250 63			30			
Reduction for dependent children born in 1983 or later							
Number of dependent children 6099	× \$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	e 1 of vour 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%	38			
Multiply line 37 by 5%		=			_		39
Line 32 minus line 39 (if negative, enter "0")					=		40
Percentage on line 22 in this section				•		%	41
	e Edward Island low-i	ncome tax r	eduction		=	, <del>, , , , , , , , , , , , , , , , , , </del>	42
	<u> </u>						
Enter the amount from line 23							43
Enter your Prince Edward Island low-income tax reduction from li	ne 42				_		44
Line 43 minus line 44 (if negative, enter "0")					_		45
Residents of Prince Edward Island only: Enter the provincial for	oreign tax credit from Fo	orm T2036		•			46
Line 45 minus line 46	oreign tax erealt from t	01111 12000		•			
Enter the result on line 2 in Part 5 of this form	Prin	ce Edward I	sland tax		_		47
Enter the amount from line 40 Enter the amount from line 21 in this section Line 48 minus line 49 (if negative, enter "0")	Unused amount	=		48 49 50			
Prince Edward Island political contribution ta  Enter the Prince Edward Island political contributions made in 200		38		51			
Enter the credit you calculated in the chart below	(maximum \$500)			52			
							1
Enter the amount from line 47 or line 52, whichever is <b>less</b> .  Add this amount to any amounts entered on line 479 of your		dward Island ontribution t	-	<u>.</u>			53
Calculation chart for line 52 - Prince Edward Island politic	cal contribution tax ci	redit					
Determine the amount to enter on line 52 as follows:							
• if your contributions (on line 51) are more than \$1,150, ente	r \$500 on line 52:						
<ul> <li>if your contributions (or line 31) are more than \$1,130, ente</li> <li>if your contributions are \$1,150 or less, use the amount on line 31,130, ente</li> </ul>							
to determine which ONE of the following columns to complet			e 51 is		If line 51 is		
to determine which one of the following columns to complete	If line 51 is	more than		ot i	more than <b>\$550</b> , b		t
Enter your total contributions		mora tr			more than \$1,1	50	
	<b>\$100</b> or less	more u	nan <b>\$550</b>				
from line 51 in the applicable column	<b>\$100</b> or less	more u					54
					- 550		
			100 00		<u> </u>	00	
from line 51 in the applicable column	- 0 00 = -	_ _ =			=	00	55
from line 51 in the applicable column	- 0 00 =	_ = x	100 00		= x 33°	00 %	55 56
from line 51 in the applicable column  Line 54 minus line 55	- 0 00 = x 75%	_ _ =	100 00		=	00 %	55 56 57 58

#### Schedule PE(S2)MJ

T2203 - 2001

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

If, at the end of the year, your spouse or common-law partner was a **resident of Prince Edward Island**, complete this schedule to 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 bac	k 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			
on line 5864 in the PE column in Part 3 of Form T2203.	from your spouse or common-law partner		=	9
1402-S2				

#### Schedule PE(S11)MJ

#### **Prince Edward Island Tuition and Education Amounts**

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 Reassess	ment		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>B</b>	× \$60 =	+	3		
Enter the number of months from column C	× \$200 =	+	4		
Add lines 2, 3, and 4		=	<b></b>	+	5
Add lines 1 and 5	Total available tuition	and education	n amounts	=	6
Taxable income from line 260 of your return					7
Total of lines 5804 to 5848 of the Prince Edward Island column in	n Part 3 of Form T220	3			8
Line 7 minus line 8 (if negative, enter "0")				=	9
Enter the amount from line 6 or line 9, whichever is <b>less</b> , on line 5856 in the Prince Edward Island column in Part 3 of Form T		Edward Isla			10



### Prince Edward Island worksheet (MJ)

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 deper	idant	
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")		
Enter, on line 5812 OR 5816 in the Prince Edward Island column, \$6,294 or the amount on line 3, whichever is less		3
Line 5820 - Amount for infirm dependants age 18 or older		
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)		
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 at	mount 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 at	mount 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	. —	
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 ), <b>unless</b> 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. Instea	d, use the feder	al
worksheet for line 318, and enter the result on line 5848 in the Prince Edward Island column.		
Base amount	4,400	00 1
Base amount  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	4,400	00 1
Base amount  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</b> or <b>older</b> , enter "0".	<u>4,400</u>	2
Base amount  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".  Add lines 1 and 2	<u>4,400</u> + =	2 3
Base amount  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".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428	+ = +	2 3 4
Base amount  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".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4	+ =	2 3 4 5
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)	+ =	2 3 4
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")	+ =	2 3 4 5 6
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less	+ = + = -	2 3 4 5
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less  Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total and the prince Edward Island column is the prince Edwar	+ = + = -	2 3 4 5 6
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less  Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total and Line 5876 — Medical expenses	+ = + = -	2 3 4 5 6
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less  Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total and Line 5876 — Medical expenses  Allowable medical expenses	+ = + = -	2 3 4 5 6 7
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less  Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total at Line 5876 — Medical expenses  Allowable medical expenses  Enter \$1,678 or 3% of line 236 of your return, whichever is less	+ = + = -	2 3 4 5 6 7
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less  Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total at Line 5876 — Medical expenses  Allowable medical expenses  Enter \$1,678 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0")	+ = + = -	2 3 4 5 6 7
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less  Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total at Line 5876 — Medical expenses  Allowable medical expenses  Enter \$1,678 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0")  Dependant's net income, if applicable (from line 236 of his or her return)	+ = + = -	2 3 4 5 6 7
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less  Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total at Line 5876 — Medical expenses  Allowable medical expenses  Enter \$1,678 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0")  Dependant's net income, if applicable (from line 236 of his or her return)  Base amount — 7,412 00 8	+ = + = -	2 3 4 5 6 7
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less  Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total at Line 5876 — Medical expenses  Allowable medical expenses  Enter \$1,678 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0")  Dependant's net income, if applicable (from line 236 of his or her return)  Base amount — 7,412 00 to the distribution of the chart for line 5844 in the Prince Edward Island column, the total at the prince Edward Island column, the amount on line 3 or line 7, whichever is less  Line 4 minus line 5 (if negative, enter "0")	+ = + = -	2 3 4 5 6 7
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less  Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total at Line 5876 — Medical expenses  Allowable medical expenses  Enter \$1,678 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0")  Dependant's net income, if applicable (from line 236 of his or her return)  Base amount  - 7,412 00 8  Adjustment factor  x 4	+ = + = -	2 3 4 5 6 7
Base amount  If the dependant was under age 18 on December 31, 2001, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was age 18 or older, enter "0".  Add lines 1 and 2  Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428  Add lines 3 and 4  Dependant's taxable income (from line 260 of his or her return)  Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0")  Enter, on line 5848 in the Prince Edward Island column, the amount on line 3 or line 7, whichever is less  Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total at Line 5876 — Medical expenses  Allowable medical expenses  Enter \$1,678 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0")  Dependant's net income, if applicable (from line 236 of his or her return)  Base amount — 7,412 00 to the distribution of the chart for line 5844 in the Prince Edward Island column, the total at the prince Edward Island column, the amount on line 3 or line 7, whichever is less  Line 4 minus line 5 (if negative, enter "0")	+ = + = -	2 3 4 5 6 7

### 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 non	Time 200 or your return							
Use the amount on line 1 to dete following columns you have to c		If line 1 is <b>\$29,590</b> or less		If line 1 is re than <b>\$29,590</b> , be more than <b>\$59,18</b> 0		If line 1 i more than <b>\$5</b>		
Enter the amount from line 1 in	the applicable column		2	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2			2
Line 2 minus line 3 (cannot be n		- 0 00 =		29,590 00	3 4	- 59,18 =	30 00	_
		× 9.77%	5 <u>×</u>	14.95%	5	× 16.6	7%	_ 5
Multiply line 4 by line 5		=	_ 6 <u>=</u>	0.004.00	6	=	15 00	_ 6
		+ 0 00	7 +	2,891 00	7	+ 7,31	15 00	7
Add lines 6 and 7	Nova Scotia tax on taxable income	=	8 =		8	=	$\perp$	8
Enter your Nova Scotia tax on ta	axable income from line 8							9
Enter your Nova Scotia tax on s	plit income from line 15 of For	m T1206				+		10
Add lines 9 and 10						=		_ 11
Enter your Nova Scotia non-refu				,				
line D in the Nova Scotia column					12			
Nova Scotia dividend tax credit:								
Amount from line 120 of your		× 7.7% =	_ +		13			
Nova Scotia overseas employm		F7 F0/						
Amount from line 426 of federa		× 57.5% =	_ +_		14			
Nova Scotia minimum tax carry- Amount from line 427 of feder		× 57.5% =			15			
Add lines 12 through 15	ai Scriedule 1	X 37.370 =	- <u>+</u>		15 •			16
Line 11 minus line 16 (if negativ	e enter "0")		_ =			=	+	17
Nova Scotia additional tax for m		rm T1219				+	+	18
Add lines 17 and 18	The state of the s					=	+	19
Percentage of income allocated	to Nova Scotia, from column !	5 of the chart in Part 1	of this form	n		<u>×</u>	%	20
Multiply line 19 by the percentage				otia income tax		=	7	21
Nova Scotia surtax: (Amount fi		minus \$10,000) × 1				+	+	22
Add lines 21 and 22		ν		<i>j</i>		=		23
If, at the end of the year, you If you were a resident of Nov	were not a resident of Nova va Scotia, continue below.	Scotia, enter the amo	unt from li	ne 23 on line 38	belov	v.		
Residents of Nova Scotia only	, enter the provincial foreign t	ax credit from Form T2	2036			_		24
Line 23 minus line 24						=		25
Nova Scotia Iow-income ta	x reduction (for residents	s of Nova Scotia on	ıly)					
If you had a spouse or common	•		ee on who	will claim the ta	X			
reduction as only one of you ca	an make this claim for your far	nily.						
Basic reduction				claim \$300	6195	i	1	26
Reduction for spouse or commo	n-law partner			claim \$300				27
Reduction for an eligible depend				claim \$300				28
Reduction for dependent children b	orn in 1983 or later: Number of d	lependent children	6099	× \$165 =		+		29
Add lines 26 through 29		•				=		30
Enter your net income from line	236 of your return				31			
Enter your spouse or common-la		page 1 of your return	+		32			
Net family income: Add lines 31	and 32		=		33			
(Amount from line 33	minus \$15,00	$00) \times 5\%$ (if negative, e	enter "0") =	=				34
Line 30 minus line 34 (if negative	e, enter "0")	Nova Scotia Id	ow-incom	e tax reduction		=		35
Amount from line 25								36
Nova Scotia low-income tax red	uction from line 35					_	+	37
Line 36 minus line 37 (if negativ							+	]
Enter this amount on line 3 in Pa			N	lova Scotia tax		_		38
			•	Joelia lak				,

#### Schedule NS(S2)MJ

T2203 - 2001

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

If, at the end of the year, your spouse or common-law partner was **a resident of Nova Scotia**, complete this schedule to 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		+	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")	<u>=</u>			8
Line 5 minus line 8 (if negative, enter "0"). Enter this amount on	Nova Scotia amounts transferred from			
line 5864 in the Nova Scotia column in Part 3 of Form T2203.	your spouse or common-law partner		<u>=</u>	9
9403-S2				

#### **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 A	ssessment or Notice o	of Reassessme	ent		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>B</b>	× \$60 =	+	3		
Enter the number of months from column <b>C</b>	× \$200 =	+	4		
Add lines 2, 3, and 4		=	▶	+	5
Add lines 1 and 5	otal available tuition a	ınd education a	mounts	=	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 <b>less</b> , on		Nova Scotia	tuition		
line 5856 of the Nova Scotia column in Part 3 of Form T2203	and	d education ar	nounts		10



### Nova Scotia worksheet (MJ)

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")			Щ.	2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line 5808 in the Nova Scotia column.	=		Ш	3
Line 5812 or 5816 - Spouse or common-law partner amount OR amount for an eligible dependent	ıdant	6 754	loo	
Base amount  Sparse or common law partner's not income OR dependent's not income (from line 226 of his or her return)		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)  Line 1 minus line 2 (if negative, enter "0")	_		$\vdash$	
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	١٥٥	4
Dependant's net income (from line 236 of his or her return)		1,231	00	1
			<del>                                     </del>	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	_		$\vdash$	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	_ <del> </del>			5
Complete this calculation for each dependant. Enter, on line 5820 in the Nova Scotia column, the total amount cla	imed.			
Line 5840 - Caregiver amount				
Base amount		14,047	00	1
Dependant's net income (from line 236 of his or her return)			<u> </u>	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,386, enter \$2,386)	=		<u> </u>	3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed			<u> </u>	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 cla	imed.			
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")	_		$\Box$	3
Enter, on line 5844 in the Nova Scotia column, the amount on line 3 plus \$4,293 (maximum claim \$7,234), <b>unless</b> 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 for line 318, and enter the result on line 5848 in the Nova Scotia column.  Base amount	federa	l workshee		4
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		4,293	00	•
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")				ì
Enter, on line 5848 in the Nova Scotia column, the amount on line 3 or line 7, whichever is less	=			7
Complete this calculation for each dependant. Enter, on line 5848 in the Nova Scotia column, the total amount class	imed.			
Line 5876 - Medical expenses				
Allowable medical expenses				1
Enter \$1,637 or 3% of line 236 of your return, whichever is less				2
Line 1 minus line 2 (if negative, enter "0")	=		<u> </u>	3
Dependant's net income, if applicable (from line 236 of his or her return)	1			
Base amount	j			
Line 4 minus line 5 (if negative, enter "0") = 6	;			
	7			
Multiply line 6 by 4. Calculate line 4 to line 8 for each dependant, and enter the total				
medical expenses adjustment on line 8 and on line 5783, below the Nova Scotia column.	▶		Щ.	8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Nova Scotia column.	=			9

### 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 inco	ome from line 260 of your	return								_			
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.  If line 1 is more than \$30,754,but not more than \$61,509, but no more than \$61,509, but no more than \$100,00								ut not		f line 1 is mo than <b>\$100,00</b>			
Enter the amount from I	ine 1 in the applicable	φ30,7	<b>34</b> 01 163	i I	t	han <b>\$61,50</b> 9	9	more	than <b>\$100</b>	0,000		man <b>\$ 100,00</b>	1
column				00		20.754	00		C4 F00	00		100.000	00
Line 2 minus line 3 (can	unot he negative)		0	00	=	30,754	00	=	61,509	00	=	100,000	00
Line 2 minus inte 5 (can	inot be negative)	= ×	9.68	%	= ×	14.82	2%	<u>=</u>	16.52	0%	= ×	17.84	%
Multiply line 4 by line 5		=	3.00	70	<u>-</u>	14.02	2 70	<u>-</u>	10.02	70	=	17.04	1
		+	0	00	+	2,977	00	+	7,535	00	+	13,894	00
Add lines 6 and 7	New Brunswick tax on taxable income	=			Ė	_,			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Enter the amount from I	ine 335 of your federal Sc	hedule 1					,	× 9.689	% <b>=</b>				
Donations and gifts	·												
Enter the amount from	line 345 of your federal So	chedule 9					;	× 9.689	% =		+		
Enter the amount from	line 347 of your federal So	chedule 9	_				×	17.84	% =	_	+		<u> </u>
Add lines 9, 10, and 11			N	ew B	runsw	rick non-re	efunc	lable t	ax credit	s			
	ick tax on taxable income									_			
	ick tax on split income fror	m line 15	of Form	1 T12	06					_	+		
Add lines 13 and 14	international above and	dita farana	l' 40							_	=		_
	ick non-refundable tax cre	aits from	line 12							_	=		_
Line 15 minus line 16 (if N.B. dividend tax credit:										_	=		
Amount from line 120				1	× 7	.6% =	+			18			
N.B. overseas employm						.070 —	÷			0			
Amount from line 426					× 5	7% =	+			19			
N.B. minimum tax carry	-over:												
Amount from line 427	of federal Schedule 1				× 5	7% =	+			20			
Add lines 18, 19, and 20							=			▮▶			
Line 17 minus line 21 (if	• • • • • • • • • • • • • • • • • • • •		_				_						
	ernative minimum tax, ente								219	_	=_		<u> </u>
	Illocated to New Brunswick	k, from co	lumn 5							_	×		%
Multiply line 22 by the p	ercentage on line 23				Adjust	ed New B	runs	wick ir	come ta	<u>X</u>	=_		<u> </u>
If, at the end of the year	r, you were <b>not a resident</b>	of New I	Brunsw	vick,	enter t	he amoun	t from	n line 2	4 on line 4	43 of t	he ne	ext page.	
Residents of New Bru	nswick only: Enter the pr	ovincial fo	oreign ta	ax cre	edit fro	m Form T2	2036				_		
Line 24 minus line 25										_			
Residents of New Bru	nswick only: Enter any ur	nused low	/-incom	e tax	reduc	tion							
	use or common-law partne				om lin	e 46 of							
	art 4 of his or her Form T22	203, if app	olicable							6156	<u> </u>		
Line 26 minus line 27 (if	f negative, enter "0")									_	=_		<u> </u>

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.

#### 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.

claim \$260	6157			29			
claim \$260	6158 +			30			
_							
claim \$260	6159 +			31			
maximum \$520	=						32
				33			
ge 1 of your return	+			34			
_	=			35			
_	_	10,000	00	36			
_	=			37			
	×	5'	%	38			
	Ξ						39
New Brunswick low	v-incon	ne tax reduc	tion		=		40
							41
)							42
	Max	w Brunswick	+ 40 v		_		43
	claim \$260 claim \$260 maximum \$520 ge 1 of your return  New Brunswick lov	claim \$260 6158 +  claim \$260 6159 +  maximum \$520 =  ge 1 of your return +  =	claim \$260 6158 +  claim \$260 6159 +  maximum \$520 =  ge 1 of your return + = - 10,000 = x 5 =  New Brunswick low-income tax reduce	claim \$260 6158 +  claim \$260 6159 +  maximum \$520 =  ge 1 of your return +  =	claim \$260       6158 +       30         claim \$260       6159 +       31         maximum \$520       =       ▶         ge 1 of your return       +       34         =       35         -       10,000       00         =       37         x       5%       =         New Brunswick low-income tax reduction	claim \$260       6158       +       30         claim \$260       6159       +       31         maximum \$520       =       33         ge 1 of your return       +       34         =       35         -       10,000       00         36       =       37         x       5%       38         =       -         New Brunswick low-income tax reduction	claim \$260       6158 +       30         claim \$260       6159 +       31         maximum \$520       =         33         4       34         =       35         -       10,000       00         =         New Brunswick low-income tax reduction

Unused low-income tax reduction that can be claimed by you	our spouse or commo	n-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")	Unused amount	=	46

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.

#### 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 <b>taxable income</b> from line 260 of your return				1	
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.	If line 1 is \$30,814 or less	If line 1 more than \$30 not more than	<b>,814</b> , b		If line 1 is more than <b>\$61,629</b>
Enter the amount from line 1 in the applicable column		2		2	2
Line 2 minus line 3 (cannot be negative)	=	3 <u>- 30,81</u> <b>=</b>		3 4	- 61,629 00 <b>3</b> = <b>4</b>
Multiply line 4 by line 5		5 × 9.22 6 =	2%	5 6	<u>x 11.16%</u> 5 6
Ontario tax on Add lines 6 and 7 taxable income		7 + 1,89 8 =	8 00	8	+ 4,739 00 7
Enter your Ontario tax on taxable income from line 8  Residents of Ontario only: Enter your Ontario tax on split income	ne from line 15 of Forn	n T1206			- 9 + 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 Ontario dividend tax credit for <b>residents of Ontario only</b> :			1	12	
Amount from line 120 of your return	× 5.13% =	+		13	
Ontario overseas employment tax credit for <b>residents of Ontario</b>		<u>'</u>			
Amount from line 426 of federal Schedule 1	× 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	7 _ 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 Fo	rm 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 f	orm			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  Amount from line 11 on page 3 of Form T1219  Amount from line 12 on page 3 of Form T1219	above, <b>otherwise</b> , en	ter "0" on line 30,	and c	ontin 23 24	nue on line 31.
Add lines 23 and 24		=		25	
That into 20 and 27	_	_			
Enter the amount from line 17 or line 25 above, whichever is less	S			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 per	centage on line 21	×	%	29	
Multiply line 28 by the percentage calculated on line 29	·	=		<b>&gt;</b>	_ 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.

### Section ON428MJ, Ontario tax (continued)

Adjustments for reside	nts of Untario						
Enter the amount from line 3	31 in this section						32
Ontario pension income am	ount from line 5836 in						
the Ontario column in Part 3	of this form		× 6.16% =	=		33	
Ontario dividend tax credit for	rom line 13 in this sectio	n		+		34	
Ontario overseas employme	ent tax credit from line 14	4 in this section	n	+		35	
Add lines 33, 34, and 35				=		36	
Percentage of income not a	llocated to Ontario: 100%	% <b>minus</b> perc	entage on line 21	×	%	37	
Multiply line 36 by the perce				=		<b>-</b>	38
Line 32 minus line 38 (if neg							39
Ontario tax on split income f	from line 10 in this section	on				40	
Percentage of income not a			entage on line 21	×	%	41	
Multiply line 40 by the perce	ntage calculated on line	41		=		<b>&gt;</b> +	42
Add lines 39 and 42; or							<u> </u>
if you were not a resident of	Ontario, enter the amou	unt from line 3	1 Adj	usted Ontario ii	ncome tax	=	43
Ontario surtax	,		•				<u> </u>
(Line 43	minus \$3,560) × 2	0% (if negativ	re, enter "0") =			44	
(Line 43	minus \$4,491) × 3			+		45	
Add lines 44 and 45		(II II	-, · · /	<u>-</u>		+	46
Add lines 43 and 46						<u> </u>	47
Residents of Ontario only	· Enter your Ontario fore	ian tay credit	from Form T2036			=	48
Line 47 minus line 48	. Enter your ontaine forc	igii tax orcait	1101111 01111 12000			=	49
Line 47 minus line 40						_	
minimum tax purposes on  Ontario tax reduction –			u continue.		45000	50	
Basic reduction				_	156 00	50	
If you had a spouse or commune who has the <b>higher net inc</b>	ome can claim the reduc	ctions on lines		n			
Reduction for dependent ch	ildren born in 1983 or lat Number of dependent o		× \$317 =	+		51	
Reduction for disabled or int	firm dependants of disabled or infirm depe	endants 6097	× \$317 =	+		52	
Add lines 50, 51, and 52	·			=		53	
Enter the amount from line s	53		x 2 =			54	
Enter the amount from line	49			_		55	
Line 54 minus line 55 (if neg	gative, enter "0")	On	tario tax reduction	n =		<b>&gt;</b> _	56
Line 49 minus line 56 (if neg	gative, enter "0")					=	57
Ontario investment and Labour-sponsored investr	ment fund (LSIF) tax cr	- '	x credits				
Total cost of shares from bo of OIEO(LSIF) certificate(s)		× 15%	(maximum \$750	)) <mark>6275</mark>		• 58	
Total cost of ROIF eligible s of OIEO(LSIF) certificate(s)	hares from boxes 03 and	d 05 × 5%	(maximum \$ 250	)) <mark>6276</mark> +		• 59	
Employee ownership (EO)	) tax credit – (for reside	ents of Ontar	io only):				
Credit amount from OIEO(E	O) certificate(s) (max. §	\$4,150) <b>6280</b>		• 60			
Unused employee ownershi	p tax credits from						
the previous five years	•		+	61			
Add lines 60 and 61			=	<b>-</b> ▶ +		62	
Add lines 58, 59, and 62			OIEO tax credit	s =		<b>&gt;</b> _	63
Line 57 minus line 63 (if neg	gative, enter "0")			_		=	64
	, -, ,						
Enter your Ontario qualifying	g environmental trust tax	credit				_	65
Line 64 minus line 65 (if neg							
Enter the result on line 5 in	Part 5 of this form				Ontario tax	=	66

#### **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:	<u> </u>		
Enter the amount from line 5836 of his or her Form ON428	(maximum \$1,027)	+	2
Disability amount:	<u> </u>		
Enter the amount from line 5844 of his or her Form ON428		+	3
Tuition and education amounts: Enter the provincial amount des	ignated in your name on the back of his or		
her Form T2202 or T2202A. If he or she was not a resident of Onta	ario, 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	6	
Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or	her Form ON428 – 7	7	
Spouse or common-law partner's adjusted taxable income:			
Line 6 minus line 7 (if negative, enter "0")	<u> </u>	<u> </u>	8
Line 5 minus line 8 (if negative, enter "0"). Enter this amount on	Ontario amounts transferred from		
line 5864 in the Ontario column in Part 3 of Form T2203.	your spouse or common-law partner	=	9

#### **Ontario Tuition and Education Amounts**

#### Schedule ON(S11)MJ

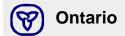
T2203 - 2001

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.

Unused tuition and education amounts from your 2000 Notice of A	Assessment or Notic	e of Reassessi	ment		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 T	22024.			
count each month only once to a maximum of 12 months in total	12202 and 1 onn 1	2202A,			
Enter the number of months from column <b>B</b>	× \$120 =	+	3		
Enter the number of months from column <b>C</b>	× \$400 =	· <u>·</u>	4		
Add lines 2, 3, and 4	↓ =	· <u>-</u>		_	5
	Total available tuitio	n and education	n amounts	=	6
Taxable income from line 260 of your return			7		
Total of lines 5804 to 5848 in the Ontario column in Part 3 of Form	n T2203	_	8		
Line 7 minus line 8 (if negative, enter "0")		=	9		
Unused Ontario tuition and education amounts claimed for 2001:					
Enter the amount from line 1 or line 9, whichever is <b>less</b>		_	<b></b>		10
Line 9 minus line 10		=	11		
2001 tuition and education amounts claimed for 2001:					
Enter the amount from line 5 or line 11, whichever is less				+	12
Add lines 10 and 12. If you are the student, enter this amount	Ontari	o tuition and	education		
on line 5856 in the Ontario column in Part 3 of Form T2203.	amounts claimed	by the studen	t for 2001	=	13
Complete lines 14 to 17 only if you are the individu	ual designated to d	laim the stude	ent's unused a	amounts	
Enter \$5,135 or the amount from line 5, whichever is less					14
Enter the amount from line 12				_	15
Line 14 minus line 15				=	16
Enter on this line, and on line 5860 in the Ontario column in Part 3	3 of your				
Form T2203, OR on line 4 of your Schedule ON(S2)MJ, an amount	nt that Ontari	o tuition and e	education		
is not more than the amount on line 16.	2	amounts tr			17



### Ontario worksheet (MJ)

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

Maximum claim	3	3,626 00 1
	2	-,
Base amount - 26,994   00	3	
Line 2 minus line 3 (if negative, enter "0")	4	
Applicable rate × 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 depe	ndant	
Base amount	E	6,937   00 <b>1</b>
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")		
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	3,476   00 1
Dependant's net income (from line 236 of his or her return)	_	
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 claime  Line 5836 - Pension income amount	<b>J.</b>	
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		
Enter, on line 5836 in the Ontario column, \$1,027 or the amount on line 7, whichever is less (if negative, enter "0")	=	7
Line 5840 — Caregiver amount		
Base amount	15	5,476 00 1
Dependant's net income (from line 236 of his or her return)		2
Line 4 minute line 0 (if negative, enter 101), if it is more than \$0.500 == t== \$0.500	_	3
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,500, enter \$3,500)		
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,500, enter \$3,500)  If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed  Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")		4

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	<u> </u>		
Base amount	- 2,050 00 <b>3</b>			
Line 2 minus line 3 (if negative, enter "0")	=	_	_ 4	4
Line 1 minus line 4 (if negative, enter "0")			1	¢

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 18 or older, 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")				
Enter, on line 5848 in the Ontario column, the amount on line 3 or line 7, whichever is less	=			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 .	1	
Enter \$1,681 or 3% of line 236 of your return, whichever is less				_		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	×	4.25		7		
Multiply line 6 by 4.25. Calculate line 4 to line 8 <b>for each dependant</b> , 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 colu	umn.			=	9	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.

### 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.

Use the amount on line 1 to determine which ONE of the following columns you have to complete.   S30.544 or less   S10.544 or less   S10.545 or less   S10	Enter your taxable income from line 260 of your return			1				
Section   Company   Comp			more than \$30,54		mor		089	
Line 2 minus line 3 (cannot be negative)	Enter the amount from line 1 in the applicable column		-					2
Multiply line 4 by line 5	Line 2 minus line 3 (cannot be negative)	=	4 =	4	=	,		4
Section   Sect	Multiply line 4 by line 5	=	6 =	6				6
Donations and gifts   Enter the amount from line 345 of your federal Schedule 9   x 10.9% =   10   11   12   12   12   12   12   12	Add lines 6 and 7 Manitoba tax on taxable income	+ 0 00			<u>+</u>	8,277	00	
Enter the amount from line 345 of your federal Schedule 9 Enter the amount from line 345 of your federal Schedule 9 Enter the amount from line 347 of your federal Schedule 9 Add lines 9,10, and 11    Manitoba non-refundable tax credits   112			× 10.9% =					9
Enter your Manitoba tax on taxable income from line 8	•							
12   12   12   13   13   14   14   14   14   14   15   15   15					+			
13   13   13   14   14   14   14   15   15   15   15	•				+			
Heart your Manitoba tax on split income from line 15 of Form T1206	Add lines 9,10, and 11	Manitoba non	1-refundable tax cred	dits	E			12
+ 14   + 14   + 15	Enter your Manitoha tay on tayahla income from line 8							12
Enter your Manitoba non-refundable tax credits from line 12		206			_			
Enter your Manitoba non-refundable tax credits from line 12  Manitoba dividend tax credit:  Amount from line 120 of your federal return  Manitoba overseas employment tax credit:  Amount from line 426 of federal Schedule 1  Manitoba minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Manitoba minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Manitoba fibrough 19  Line 15 minus line 20 (if negative, enter "0")  Manitoba family tax reduction (for details, see the information sheet on the next page)  Basic credit  Basic credit for dependent spouse or common-law partner  claim \$225  Basic credit for an eligible dependant claimed on line 305 of your federal Schedule 1  Age credit for self claim \$225  Age credit for self credit or self or a dependant other than your spouse or common-law partner  claim \$225  Credit for self or self or a dependant other than your spouse or common-law partner  Disability credit for self or a dependant other than your spouse or common-law partner  Number of disabled dependants 5071  Credit for disabled dependants born in 1983 or earlier  Number of disabled dependants 5071  Number of disabled dependants 5071  Number of disabled dependants 5072  Credit for dependent children born in 1983 or later (complete the chart on the next page)  Number of dependent children 6076  Add lines 22 through 30  Enter your net income from line 236 of your return  x 1% = 31  Line 31 minus line 32 (if negative, enter "0")  Manitoba additional tax for minimum tax purposes from Form T1219  Add lines 34 and 35  Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form		200		<del></del>	=			
Manitoba dividend tax credit: Amount from line 120 of your federal return    Manitoba overseas employment tax credit:   Amount from line 426 of federal Schedule 1								
Amount from line 120 of your federal return   x 6% =	Enter your Manitoba non-refundable tax credits from line 12			16				
Manitoba overseas employment tax credit:								
Amount from line 426 of federal Schedule 1	Amount from line 120 of your federal return	× 6% =	+	17				
Manitoba minimum tax carry-over:								
Amount from line 427 of federal Schedule 1  Add lines 16 through 19  Line 15 minus line 20 (if negative, enter "0")  Manitoba family tax reduction (for details, see the information sheet on the next page)  Basic credit  Basic credit for dependent spouse or common-law partner  Claim \$225  Credit for an eligible dependant claimed on line 305 of your federal Schedule 1  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$206  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for self  Age credit		× 50% =	+	18				
Add lines 16 through 19		500/		40				
Line 15 minus line 20 (if negative, enter "0")  Manitoba family tax reduction (for details, see the information sheet on the next page)  Basic credit  Basic credit   225   00   22  Basic credit for dependent spouse or common-law partner   claim \$225   +		× 50% =	+	19				
Manitoba family tax reduction (for details, see the information sheet on the next page)  Basic credit  Basic credit for dependent spouse or common-law partner  Claim \$225  Age credit for an eligible dependant claimed on  line 305 of your federal Schedule 1  Claim \$225  Age credit for sellf  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$225  Claim \$225  Claim \$225  Age credit for spouse or common-law partner  Claim \$205  Claim \$205  Claim \$206  Claim \$207  Claim \$207  Claim \$207  Claim \$208  Claim \$208			=					
Basic credit   225 00   22   23   24   24   25   26   25   25   26   26   27   27   28   28   28   28   28   29   29   29	Line 13 minus line 20 (ii negative, enter 0)						L	21
Basic credit for dependent spouse or common-law partner claim \$225	Manitoba family tax reduction (for details, see the informat	tion sheet on the next	page)					
Basic credit for dependent spouse or common-law partner claim \$225	Basic credit		225	00 22				
Credit for an eligible dependant claimed on line 305 of your federal Schedule 1 claim \$225	Basic credit for dependent spouse or common-law partner	claim \$225	+					
Age credit for self  Age credit for spouse or common-law partner  Claim \$225  Age credit for spouse or common-law partner  Claim \$300  Disability credit for spouse or common-law partner  Claim \$300  Credit for self or for a dependant other than your spouse or common-law partner  Number of disability claims 6072  Credit for disabled dependants born in 1983 or earlier  Number of disabled dependants 6074  Credit for dependent children born in 1983 or later (complete the chart on the next page)  Number of dependent children 6076  Add lines 22 through 30  Enter your net income from line 236 of your return  Line 31 minus line 32 (if negative, enter "0")  Manitoba additional tax for minimum tax purposes from Form T1219  Add lines 34 and 35  Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form								
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 × \$300 = + 28  Credit for disabled dependants born in 1983 or earlier  Number of disabled dependants 6074 × \$300 = + 29  Credit for dependent children born in 1983 or later (complete the chart on the next page) Number of dependent children 6076 × \$300 = + 30  Add lines 22 through 30 = 31  Enter your net income from line 236 of your return × 1% = - 32  Line 31 minus line 32 (if negative, enter "0") Manitoba family tax reduction = 34  Line 21 minus line 33 (if negative, enter "0")  Manitoba additional tax for minimum tax purposes from Form T1219  Add lines 34 and 35  Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form × % 37	line 305 of your federal Schedule 1	claim \$225	+	24				
Disability credit for spouse or common-law partner  Disability credit for self or for a dependant other than your spouse or common-law partner  Number of disability claims  Number of disabiled dependants  Number of disabled dependants  Number of dependent children  Number of disabled dependants  Number of disabled depe	Age credit for self	claim \$225	+	25				
Disability credit for self or for a dependant other than your spouse or common-law partner Number of disability claims 6072 × \$300 = + 28  Credit for disabled dependants born in 1983 or earlier  Number of disabled dependants 6074 × \$300 = + 29  Credit for dependent children born in 1983 or later (complete the chart on the next page) Number of dependent children 6076 × \$300 = + 30  Add lines 22 through 30 = 31  Enter your net income from line 236 of your return × 1% = - 32  Line 31 minus line 32 (if negative, enter "0") Manitoba family tax reduction = 34  Line 21 minus line 33 (if negative, enter "0") Manitoba additional tax for minimum tax purposes from Form T1219  Add lines 34 and 35  Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form × % 37				26				
or common-law partner  Number of disability claims  Number of disability claims  Number of disabiled dependants  Number of disabled dependants  Number of disabled dependants  Number of disabled dependants  Number of disabled dependants  6074			6071 +	27				
Credit for disabled dependants born in 1983 or earlier  Number of disabled dependants  Number of disabled dependants  6074	· · · · · · · · · · · · · · · · · · ·							
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")  Manitoba additional tax for minimum tax purposes from Form T1219 + 35  Add lines 34 and 35  Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form x % % 37	· · · · · · · · · · · · · · · · · · ·	× \$300 =	+	28				
Credit for dependent children born in 1983 or later (complete the chart on the next page) Number of dependent children 6076 × \$300 = 4 30 31    Enter your net income from line 236 of your return × 1% = 32    Line 31 minus line 32 (if negative, enter "0") Manitoba family tax reduction   Line 21 minus line 33 (if negative, enter "0")   Manitoba additional tax for minimum tax purposes from Form T1219    Add lines 34 and 35    Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form    30    4   31    5    7   32    8   36    7   37   38   39   30   31   31   32    8   30   31   31   32    8   30   31   32    8   32    8   33    9   34   35   36   37    8   38   39   39   30   31   31   32    8   30   31   31   32    8   30   31   31   32    8   30    8    8		¢200		20				
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  Line 21 minus line 33 (if negative, enter "0")  Manitoba additional tax for minimum tax purposes from Form T1219  Add lines 34 and 35  Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form + 30   31 - 32			+	29				
Add lines 22 through 30  Enter your net income from line 236 of your return  Line 31 minus line 32 (if negative, enter "0")  Manitoba family tax reduction  Line 21 minus line 33 (if negative, enter "0")  Manitoba additional tax for minimum tax purposes from Form T1219  Add lines 34 and 35  Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form  31  - 33  + 35  - 36  x % 37	· · · · · · · · · · · · · · · · · · ·		_	30				
Enter your net income from line 236 of your return  \[ \times 10^{\times 31 \text{ minus line } 32 \text{ (if negative, enter "0")} \]  \[ \text{Manitoba family tax reduction} = \]  \[ \text{Line 31 minus line } 33 \text{ (if negative, enter "0")} \]  \[ \text{Manitoba additional tax for minimum tax purposes from Form T1219} \]  \[ \text{Add lines } 34 \text{ and } 35 \]  \[ \text{Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form} \]  \[ \text{32} \]  \[ \text{Manitoba family tax reduction} = \]  \[ \text{33} \]  \[ \text{4} \]  \[ \text{35} \]  \[ \text{36} \]  \[ \text{37} \]		λ ψ300 =	_					
Line 31 minus line 32 (if negative, enter "0")  Manitoba family tax reduction  Line 21 minus line 33 (if negative, enter "0")  Manitoba additional tax for minimum tax purposes from Form T1219  Add lines 34 and 35  Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form  Manitoba family tax reduction  = 33  + 35  = 36  x % 37		× 1% =	_					
Line 21 minus line 33 (if negative, enter "0")  Manitoba additional tax for minimum tax purposes from Form T1219  Add lines 34 and 35  Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form  34  35  36  36								
Line 21 minus line 33 (if negative, enter "0")=34Manitoba additional tax for minimum tax purposes from Form T1219+35Add lines 34 and 35=36Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this formx%	Line 31 minus line 32 (if negative, enter "0") Manitoba f	amily tax reduction	=		=			33
Add lines 34 and 35  Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form    36  37					=			34
Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form x 37		219			+			
					=		<u> </u>	
Multiply line 36 by the percentage on line 37  Adjusted Manitoba income tax = 38					×	1	%	
	ivuitipiy line 36 by the percentage on line 37	Adjuste	ed Manitoba income	tax	=		<u> </u>	38

### 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	61	40	40	
Enter the credit from the calculation chart for line 41 below		(maximum ¢E00)		41
Line 39 minus line 41 (if negative, enter "0")		(maximum \$500)	=	41
Labour-sponsored funds tax credit				<u> </u>
Enter your labour-sponsored funds tax credit from Form T2C (MA	N.) (maximum \$750) 60	80	• 43	
Equity tax credit				
Enter your equity tax credit from Form T2ETC (MAN.)	(maximum \$1,500) 60	81 +	• 44	
Add lines 43 and 44		=	<u> </u>	45
Line 42 minus line 45 (if negative, enter "0")			<u>=</u> _	46
Line 46 minus line 47 (if negative, enter "0")  Enter the result on line 6 in Part 5 of this form  Calculation chart for line 41 – Manitoba political contrib	ution toy cradit	Manitoba tax	=_	48
	ution tax credit			
<ul> <li>Determine the amount to enter on line 41 as follows:</li> <li>if your contributions (on line 40) are more than \$1,150, ent</li> </ul>	er \$500 on line 41:			
• if your contributions are \$1,150 or less, use the amount on				
to determine which ONE of the following columns to comple		If line 40 is		If line 40 is
	If line 40 is <b>\$100</b> or less	more than \$100, but n more than \$550		than <b>\$550</b> , but not ore than <b>\$1,150</b>
Enter your total contributions from line 40 in the applicable column	<b>\$100</b> 01 1000	more than <b>4000</b>	1110	
mont line 40 in the applicable column	- 0 00	- 100 00	_	550 00 <b>50</b>
Line 49 minus line 50	=	=	=	51
	× 75%	× 50%	×	33.33% 52
Multiply line 51 by line 52	=	=	<u>=</u> _	53
Add lines 53 and 54. Enter the result on line 41.	+ 0 00	+ 75 00	+	300 00 54
7.00 miles 55 and 54. Lines the result of fille 41.			<u>=</u> _	

	— Chart for line 30 – Details of dependent children born in 1963 or later (Manitoba rainily tax reduction)											
	Child's name	Relationship to you	Child's date of birth Year Month Day						relationship to you			Social insurance number (if available)
Г			:									
Г			:									

### 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.

### 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.

Use the amount on line 1 to determine which ONE of the following columns you have to complete.   If line 1 is   more than \$50,000 to   3   30,000 to   30,	Enter your <b>taxable income</b> from line 260 of your return				_ 1				
Line 2 minus line 3 (cannot be negative)				more than <b>\$30,000</b> , b		mo		000	
Line 2 minus line 3 (cannot be negative)	Enter the amount from line 1 in the applicable column		2		2				2
Multiply line 4 by line 5		=	3 4	=	4			00	4
Saskatchewan tax	Multiply line 4 by line 5	<u> </u>			_		16%		
Enter your Saskatchewan tax on taxable income  Enter your Saskatchewan tax on taxable income from line 8  Enter your Saskatchewan tax on split income from line 15 of Form T1206  Enter your Saskatchewan tax on split income from line 15 of Form T1206  ### 10  Enter your Saskatchewan tax on split income from line 15 of Form T1206  #### 10  Enter your Saskatchewan column in Part 3 of this form							7.500	00	
Enter your Saskatchewan tax on split income from line 15 of Form T1206		=		=			,		8
Enter your Saskatchewan tax on split income from line 15 of Form T1206	Enter your Saskatchewan tax on taxable income from line 8						ĺ		9
Enter your Saskatchewan non-refundable tax credits from   12   Saskatchewan column in Part 3 of this form   12   Saskatchewan dividend tax credit:		rm T1206			_	+			10
12   Saskatchewan dividend tax credit:	Add lines 9 and 10					=			11
Saskatchewan dividend tax credit: Amount from line 120 of your federal return    x 8%   =									
Amount from line 120 of your federal return   x 8% =					12				
Saskatchewan overseas employment tax credit: Amount from line 426 of federal Schedule 1		1							
Amount from line 426 of federal Schedule 1		× 8% =		+	13				
Saskatchewan minimum tax carry-over: Amount from line 427 of federal Schedule 1  x 50% = + 15  Add lines 12 through 15  Line 11 minus line 16 (if negative, enter "0") or, if you are subject to alternative minimum tax, enter your Saskatchewan minimum tax from Torm T1219  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  Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036  Line 19 minus line 20 (if negative, enter "0")  Saskatchewan royalty tax rebate  Enter your Saskatchewan royalty tax rebate from Form T82  Line 21 minus line 22 (if negative, enter "0")  Political contribution tax credit  Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  For investments in venture capital corporations that are registered federally only: Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  For investments in venture capital corporations that are registered federally only: Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28  Labour-sponsored venture  Capital tax credit for SK residents  6374 = 29	, ,	500/							
Amount from line 427 of federal Schedule 1		× 50% =		+	_ 14				
Add lines 12 through 15  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  Percentage of income allocated to Saskatchewan, from column 5 of the chart in Part 1 of this form  Multiply line 17 by the percentage on line 18  Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036  Line 19 minus line 20 (if negative, enter "0")  Saskatchewan royalty tax rebate  Enter your Saskatchewan royalty tax rebate from Form T82  Line 21 minus line 22 (if negative, enter "0")  Political contribution tax credit  Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  For investments in 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 \$1,000)  27  For investments in venture capital corporations that are registered federally only:  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$250)  Labour-sponsored venture (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$250)  Labour-sponsored venture (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$250)  Enter your tax credit from Form T2C (SASK.) (maximum \$250)  Enter your tax credit from Form T2C (SASK.) (maximum \$250)  Enter your tax credit from Form T2C (SASK.) (maximum \$250)  Enter your tax credit from Form T2C (SASK.) (maximum \$250)  Enter your tax credit from Form T2C (SASK.) (maximum \$250)  Enter your tax credit from Form T2C (SASK.) (maximum \$	•	× 50% -		_	15				
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  Percentage of income allocated to Saskatchewan, from column 5 of the chart in Part 1 of this form  Multiply line 17 by the percentage on line 18  Adjusted Saskatchewan income tax  Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036  Line 19 minus line 20 (if negative, enter "0")  Saskatchewan royalty tax rebate  Enter your Saskatchewan royalty tax rebate from Form T82  Line 21 minus line 22 (if negative, enter "0")  Political contribution tax credit  Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  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)  For investments in venture capital corporations that are registered federally only:  Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28  Labour-sponsored venture  (maximum \$1,000)		X 30 /0 =		_	- 13		I		16
if you are subject to alternative minimum tax, enter your Saskatchewan minimum tax from Form T1219 Percentage of income allocated to Saskatchewan, from column 5 of the chart in Part 1 of this form Multiply line 17 by the percentage on line 18  Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036 Line 19 minus line 20 (if negative, enter "0")  Saskatchewan royalty tax rebate Enter your Saskatchewan royalty tax rebate from Form T82 Line 21 minus line 22 (if negative, enter "0")  Political contribution tax credit Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500) Line 23 minus line 25 (if negative, enter "0")  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) For investments in venture capital corporations that are registered federally only: Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Capital tax credit for SK residents  [5374] = 17  x 96 18  x 96 18 19 20 20 21  21  22  23  24  Enter the credit you calculated and the provincial foreign tax credit from Form T20 (maximum \$500)  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 \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Enter your tax credit from Form T2C (SASK.) (maximum \$1,									
Percentage of income allocated to Saskatchewan, from column 5 of the chart in Part 1 of this form  Multiply line 17 by the percentage on line 18  Adjusted Saskatchewan income tax  Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036  Line 19 minus line 20 (if negative, enter "0")  Saskatchewan royalty tax rebate  Enter your Saskatchewan royalty tax rebate from Form T82  Line 21 minus line 22 (if negative, enter "0")  Political contribution tax credit  Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  For investments in venture capital corporations that are registered in Saskatchewan: Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  For investments in venture capital corporations that are registered federally only: Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  Add lines 27 and 28  Labour-sponsored venture (maximum \$1,000)  capital tax credit for SK residents  6374 = 19  19  19  19  19  19  19  19  19  19		chewan minimum tax f	rom	Form T1219		=			17
Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036  Line 19 minus line 20 (if negative, enter "0")  Saskatchewan royalty tax rebate  Enter your Saskatchewan royalty tax rebate from Form T82  Line 21 minus line 22 (if negative, enter "0")  Political contribution tax credit  Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  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)  For investments in venture capital corporations that are registered federally only:  Enter your tax credit from Form T2C (SASK.) (maximum \$525) +  Add lines 27 and 28  Labour-sponsored venture  (maximum \$1,000)  Labour-sponsored venture  (maximum \$525) +  Labour-sponsored venture  (maximum \$525) +  Labour-sponsored venture  (maximum \$625) +  Labour-sponsored venture	Percentage of income allocated to Saskatchewan, from column	5 of the chart in Part 1	of	this form	_	×		%	18
Line 19 minus line 20 (if negative, enter "0")  Saskatchewan royalty tax rebate  Enter your Saskatchewan royalty tax rebate from Form T82  Line 21 minus line 22 (if negative, enter "0")  Political contribution tax credit  Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  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)  For investments in venture capital corporations that are registered federally only: Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28  Labour-sponsored venture (maximum \$1,000)  capital tax credit for SK residents  6374 = 22  24  25  26  27  27  28  Add lines 27 and 28  Labour-sponsored venture (maximum \$1,000)  capital tax credit for SK residents	Multiply line 17 by the percentage on line 18	Adjusted Sas	skat	chewan income ta	x	=			19
Line 19 minus line 20 (if negative, enter "0")  Saskatchewan royalty tax rebate  Enter your Saskatchewan royalty tax rebate from Form T82  Line 21 minus line 22 (if negative, enter "0")  Political contribution tax credit  Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  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)  For investments in venture capital corporations that are registered federally only: Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28  Labour-sponsored venture (maximum \$1,000)  capital tax credit for SK residents  6374 = 22  24  25  26  27  27  28  Add lines 27 and 28  Labour-sponsored venture (maximum \$1,000)  capital tax credit for SK residents									
Saskatchewan royalty tax rebate  Enter your Saskatchewan royalty tax rebate from Form T82  Line 21 minus line 22 (if negative, enter "0")  Political contribution tax credit  Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  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)  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 (maximum \$1,000)  capital tax credit for SK residents  6374 = 29		tax credit from Form	203	36	_				
Enter your Saskatchewan royalty tax rebate from Form T82  Line 21 minus line 22 (if negative, enter "0")  Political contribution tax credit  Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  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)  For investments in venture capital corporations that are registered federally only:  Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28  Labour-sponsored venture  (maximum \$1,000)  capital tax credit for SK residents  6374 = 22  22  23  24  25  26  27  27  28  28  29	Line 19 minus line 20 (if negative, enter "0")				_	=_			21
Enter Saskatchewan political contributions made in 2001   Enter Saskatchewan political contributions made in 2001   Enter the credit you calculated on the chart for line 25 on the next page   (maximum \$500)   = 25	Saskatchewan royalty tax rebate								
Political contribution tax credit  Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  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)  For investments in venture capital corporations that are registered federally only:  Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28  Labour-sponsored venture  (maximum \$1,000)  capital tax credit for SK residents 6374 = 9	Enter your Saskatchewan royalty tax rebate from Form T82					_			22
Enter Saskatchewan political contributions made in 2001  Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  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)  For investments in venture capital corporations that are registered federally only: Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28  Labour-sponsored venture (maximum \$1,000)  capital tax credit for SK residents  6374 = 29	Line 21 minus line 22 (if negative, enter "0")				_	=			23
Enter the credit you calculated on the chart for line 25 on the next page (maximum \$500)  Line 23 minus line 25 (if negative, enter "0")  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)  For investments in venture capital corporations that are registered federally only:  Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28  Labour-sponsored venture  (maximum \$1,000)  capital tax credit for SK residents  6374 = 25  25  26	Political contribution tax credit								
Line 23 minus line 25 (if negative, enter "0")  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 (maximum \$1,000) capital tax credit for SK residents 6374 = 29	Enter Saskatchewan political contributions made in 2001		636	8	_ 24				
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)  For investments in venture capital corporations that are registered federally only:  Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28 Labour-sponsored venture (maximum \$1,000) capital tax credit for SK residents 6374 = 29	•	xt page		(maximum \$50	<u>)</u>	_			
For investments in venture capital corporations that are registered in Saskatchewan:  Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  For investments in venture capital corporations that are registered federally only:  Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28 Labour-sponsored venture (maximum \$1,000) capital tax credit for SK residents 6374 = 29	Line 23 minus line 25 (ii negative, enter 0)				_	=			20
Enter your tax credit from Form T2C (SASK.) (maximum \$1,000)  For investments in venture capital corporations that are registered federally only:  Enter your tax credit from Form T2C (SASK.) (maximum \$525)  Add lines 27 and 28 Labour-sponsored venture (maximum \$1,000) capital tax credit for SK residents 6374 = 29	•		new	an only)					
Enter your tax credit from Form T2C (SASK.)  Add lines 27 and 28  (maximum \$525)  Labour-sponsored venture  (maximum \$1,000)  capital tax credit for SK residents  6374 = 28  28  29					27				
Add lines 27 and 28  (maximum \$1,000)  Labour-sponsored venture  capital tax credit for SK residents  6374 = 29		• •							
(maximum \$1,000) capital tax credit for SK residents 6374 = 29		· · · · · · · · · · · · · · · · · · ·		+	_ 28		ı		
		-	637	4 _					20
		and the one residents	33 <i>1</i>		_	=		_	

Section SK428MJ, Saskatchewan tax (continued)

Unused Saskatchewan post-secondary graduate tax credit from your 2000 Notice of Assessment or Notice of Reassessment or Saskatchewan post-secondary line 33, whichever applies graduate tax credit for SK residents	Enter the amount from line 30 in this section			31
Unused Saskatchewan post-secondary graduate tax credit from your 2000 Notice of Assessment or Notice of Reassessment or Saskatchewan post-secondary line 33, whichever applies graduate tax credit for SK residents	Saskatchewan post-secondary gradua	ate tax credit – (for residents of Sa	skatchewan only)	
of Assessment or Notice of Reassessment line 33, whichever applies graduate tax credit for SK residents Line 31 minus line 34 (if negative, enter '0')  Saskatchewan mineral exploration tax credit from Form SK-METC Unused Saskatchewan mineral exploration tax credit from your 2000 Notice of Assessment or Notice of Reassessment Add lines 36 and 37 Saskatchewan mineral exploration tax credit from your 2000 Notice of Assessment or Notice of Reassessment Add lines 36 and 37 Saskatchewan mineral exploration tax credit trom your 2000 Notice of Assessment or Notice of Reassessment Add lines 36 and 37 Saskatchewan mineral exploration tax credit Line 35 minus line 38 (if negative, enter '0') Enter your Saskatchewan qualifying environmental trust tax credit Line 35 minus line 40 (if negative, enter '0') Enter the result on line 7 in Part 5 of this form  Request for carryback of unused mineral exploration tax credit Amount from line 35  Line 42 minus line 43 (if negative, enter "0') 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.  Line 42 minus line 43 (if negative, enter "0')  Enter the amount you want to carry back to 1999 Enter the amount you want to carry back to 1999  Calculation chart for line 25 - Saskatchewan political contribution tax credit  Determine the amount you want to carry back to 1998  Calculation chart for line 25 - Saskatchewan political contribution tax credit  Determine the amount you want to carry back to 1998  Calculation chart for line 25 - Saskatchewan political contribution tax credit  Determine which ONE of the following columns to complete.  If line 24 is more than \$550 to the service than \$1,075, enter \$500 on line 25;  If your contributions on line 24 is 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 more than \$550 to the service than \$1,075 to less, use the amo	Enter \$350 if a certificate for this credit was is	sued in your name for 2001	6376	2
Line 33 minus line 34 (if negative, enter "0")  Saskatchewan mineral exploration tax credit from Form SK-METC  Unused Saskatchewan mineral exploration tax credit from Form SK-METC  Unused Saskatchewan mineral exploration tax credit from Form SK-METC  Unused Saskatchewan mineral exploration tax credit from your 2000 Notice of Assessment or Notice of Reassessment 4  Add lines 36 and 37  Saskatchewan mineral exploration tax credit from your 2000 Notice of Assessment or Notice of Reassessment 4  Add lines 36 and 37  Saskatchewan mineral exploration tax credit =		ate tax credit from your 2000 Notice	33	3
Saskatchewan mineral exploration tax credit Saskatchewan mineral exploration tax credit from your 2000 Notice of Assessment or Notice of Reassessment Add lines 36 and 37 Saskatchewan mineral exploration tax credit from your 2000 Notice of Assessment or Notice of Reassessment Add lines 36 and 37 Saskatchewan mineral exploration tax credit Line 35 minus line 30 (if negative, enter '0') Enter 9 your Saskatchewan qualifying environmental trust tax credit Line 35 minus line 40 (if negative, enter '0') Enter the result on line 7 in Part 5 of this form  Request for carryback of unused mineral exploration tax credit Amount from line 38 Amount from line 38 Amount from line 36 Line 42 minus line 43 (if negative, enter '0') 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 Enter the amount you want to carry back to 1999 5361 Enter the amount you want to carry back to 1999 5362 Enter the amount you want to carry back to 1998  Calculation chart for line 25 - Saskatchewan political contribution tax credit Determine the amount to enter on line 25 in this section as follows:  If line 24 is more than \$200, but not more than \$1,075, enter \$500 on line 25;  If line 24 is more than \$200, but not more than \$1,075 or less, use the amount on line 24 to determine which ONE of the following columns to complete.  Enter your total contributions  Enter your following the sakatchewan column in Part 3 (residents of Saskatchewan only) -  Details of dependent children born in 1983 or later  Chall's name  Relationship to you Child's date of birth Social insurance number				_ 34
Saskatchewan mineral exploration tax credit from Form SK-METC  Unused Saskatchewan mineral exploration tax credit from your 2000 Notice of Assessment or Notice of Ressessment at Saskatchewan mineral exploration tax credit  Line 35 minus line 38 (if negative, enter "0")  Saskatchewan qualifying environmental trust tax credit  Line 35 minus line 40 (if negative, enter "0")  Request for carryback of unused mineral exploration tax credit  Request for carryback of unused mineral exploration tax credit  Amount from line 38  Amount from line 38  Line 42 minus line 43 (if negative, enter "0")  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  Enter the amount you want to carry back to 1999  Calculation chart for line 25 – Saskatchewan political contribution tax credit  Determine the amount you want to carry back to 1998  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 line 24 is more than \$200, but not more than \$500 on line 25;  If line 24 is more than \$500 on line 25;  If line 24 is more than \$500 on line 26;  If line 24 is more than \$500 on line 26;  If line 24 is more than \$500 on line 26;  If line 25 is this section as follows:  Add lines 52 and 53. Enter the result on line 25.  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 name  Relationship to you  Child's date of birth	Line 31 minus line 34 (if negative, enter "0")			= 35
Unused Saskatchewan mineral exploration tax credit from your 2000 Notice of Assessment of Assessment or Notice of Reassessment Add lines 36 and 37  Saskatchewan mineral exploration tax credit  Enter your Saskatchewan quilying environmental trust tax credit  Ine 39 minus line 40 (if negative, enter "0") Enter the result on line 7 in Part 5 of this form  Request for carryback of unused mineral exploration tax credit  Amount from line 38  Amount from line 38  Amount from line 43 (if negative, enter "0")  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 1999 Enter the amount you want to carry back to 1999  Calculation chart for line 25 - Saskatchewan political contribution tax credit  Determine the amount to enter on line 24 in this section as follows:  if your contributions (on line 24) are more than \$1,075 enters \$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.  Enter your total contributions  First your total contributions  The policy in the section of the	Saskatchewan mineral exploration tax	credit		
of Assessment or Notice of Reassessment Add lines 35 and 37 Saskatchewan mineral exploration tax credit Line 35 minus line 38 (if negative, enter "0") Enter your Saskatchewan qualifying environmental trust tax credit Line 39 minus line 40 (if negative, enter "0") Enter the result on line 7 in Part 5 of this form  Request for carryback of unused mineral exploration tax credit  Amount from line 38 Amount from line 38 Line 42 minus line 43 (if negative, enter "0")  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 1999 Enter the amount you want to carry back to 1999 Enter the amount you want to carry back to 1998  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 line 24 is more than \$500 but not more than \$550 to 1998 Line 49 the applicable column  Calculation chart for line 26 in this section as follows:  If line 24 is more than \$500 but not more than \$550 to 1998 Line 49 the applicable column  Enter your total contributions  \$200 or less    If line 24 is more than \$550 to 1998	Saskatchewan mineral exploration tax credit f	rom Form SK-METC	<b>6360</b> ●3	6
Add lines 36 and 37 Saskatchewan mineral exploration tax credit	Unused Saskatchewan mineral exploration ta	x credit from your 2000 Notice		
Line 35 minus line 38 (if negative, enter "0") Enter your Saskatchewan qualifying environmental trust tax credit Line 39 minus line 40 (if negative, enter "0") Enter the result on line 7 in Part 5 of this form  Request for carryback of unused mineral exploration tax credit  Amount from line 38 Amount from line 35 Line 42 minus line 43 (if negative, enter "0") 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 1999 Enter the amount you want to carry back to 1999 Enter the amount you want to carry back to 1999  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.  Enter your total contributions  Find line 24 in the applicable column  Line 48 minus line 49  Enter your total contributions  \$200 or less more than \$200, but not more than \$550, but not more than \$550 to 48  Enter your total contributions  \$200 or less more than \$200, but not more than \$550 to 49  Line 48 minus line 49  Enter your total contributions  \$200 or less more than \$200, but not more than \$550 to 40  Enter your total contributions  \$200 or less more than \$200, but not more than \$550 to 40  Enter your total contributions  \$200 or less more than \$200, but not more than \$550 to 40  Enter your total contributions  Child's half of line 5821 in the Saskatchewan column in Part 3 (residents of Saskatchewan only) —  Details of dependent children born in 1983 or later  Child's half of line 584 in surface number			+ 37	,
Enter your Saskatchewan qualifying environmental trust tax credit  Line 39 minus line 40 (if negative, enter "0")  Request for carryback of unused mineral exploration tax credit  Amount from line 38  Amount from line 35  Line 42 minus line 43 (if negative, enter "0")  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 1999  Calculation chart for line 25 - Saskatchewan political contribution tax credit  Determine the amount you want to carry back to 1998  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.  Enter your total contributions  Saskatchewan tax  42  43  44  45  45  46  45  46  46  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.  Enter your total contributions  Savo or less  Multiply line 50 by line 51  =   0 0 0 - 200 00 - 550 00 49  Enter the amount you want to carry back to 90  Add lines 52 and 53. Enter the result on line 25.  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		hewan mineral exploration tax credit	<u>=</u> P	
Amount from line 38				
Request for carryback of unused mineral exploration tax credit  Amount from line 38  Amount from line 35  Line 42 minus line 43 (if negative, enter "0")  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 1999  5362  Enter the amount you want to carry back to 1999  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 credits which ONE of the following columns to complete.  If line 24 is more than \$200, but not more than \$550, but not more than \$550 to more than \$1,075 from line 24 in the applicable column  Line 48 minus line 49  Enter the result on line 25.  Chart for line 5821 in the Saskatchewan column in Part 3 (residents of Saskatchewan only) – Details of dependent children born in 1983 or later  Relationship to you  Child's date of birth  Social insurance number		nental trust tax credit		40
Request for carryback of unused mineral exploration tax credit  Amount from line 38 Amount from line 35 Line 42 minus line 43 (if negative, enter "0")  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 1999 Enter the amount you want to carry back to 1999 Enter the amount you want to carry back to 1999  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.  Enter your total contributions  from line 24 in the applicable column  Line 48 minus line 49  Line 48 minus line 49  Line 48 minus line 49  Enter your total contributions  \$200 or less  Multiply line 50 by line 51  Enter your total 50 by line 51  Enter your total 50 by line 51  Enter your total contributions  Relationship to you  Child's name  Relationship to you  Child's name  Relationship to you  Child's date of birth  Social insurance number	· · · · · · · · · · · · · · · · · · ·		0	
Amount from line 38 Amount from line 35  Line 42 minus line 43 (if negative, enter "0")  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  Enter the amount you want to carry back to 1999  Enter the amount you want to carry back to 1999  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.  Enter your total contributions  Enter your total contributions  Finer your total contributions  Enter your total contributions  **S200 or less**  **If line 24 is more than \$200, but not more than \$1,075 from line 24 in the applicable column	Enter the result on line 7 in Part 5 of this form		Saskatchewan tax	= 41
years.  Enter the amount you want to carry back to 2000  Enter the amount you want to carry back to 1999  Enter the amount you want to carry back to 1998  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.  Enter your total contributions  Enter your total contributions  from line 24 in the applicable column  ———————————————————————————————————	Amount from line 35  Line 42 minus line 43 (if negative, enter "0")	a amount from line 44 that you want to es	arry back to reduce your Sac	43 44
Enter the amount you want to carry back to 1999  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.  Enter your total contributions  Enter your total contributions  From line 24 in the applicable column  Line 48 minus line 49  Line 48 minus line 49  Add lines 52 and 53. Enter the result on line 25.  Chart for line 5821 in the Saskatchewan column in Part 3 (residents of Saskatchewan only) –  Details of dependent children born in 1983 or later		e amount from line 44 that you want to ca		
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.  Enter your total contributions  Enter your total contributions  From line 24 in the applicable column  Line 48 minus line 49  Line 48 minus line 49  Multiply line 50 by line 51  Add lines 52 and 53.   •47  •48  •48  •49  •49  •49  •49  •49  •49				
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.  Enter your total contributions  Enter your total contributions  From line 24 in the applicable column  - 0 00 - 200 00 - 550 00 49  Line 48 minus line 49  Enter your total contributions  **x 75%** x 50%** x 33.33%* 51  Multiply line 50 by line 51  Add lines 52 and 53. Enter the result on line 25.  Chart for line 5821 in the Saskatchewan column in Part 3 (residents of Saskatchewan only) —  Details of dependent children born in 1983 or later  Relationship to you  Child's date of birth  Social insurance number				
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.  Enter your total contributions  Enter your total contributions  from line 24 in the applicable column  Line 48 minus line 49  Line 48 minus line 49  Multiply line 50 by line 51  Add lines 52 and 53. Enter the result on line 25.  Chart for line 5821 in the Saskatchewan column in Part 3 (residents of Saskatchewan only) —  Details of dependent children born in 1983 or later  Relationship to you  Child's date of birth  Social insurance number	Enter the amount you want to carry back to 1	1998	630	<u>63</u> – •47
Details of dependent children born in 1983 or later  Child's name  Relationship to you  Child's date of birth  Social insurance number	Determine the amount to enter on line 25 in  if your contributions (on line 24) are more  if your contributions are \$1,075 or less, use to determine which ONE of the following  Enter your total contributions from line 24 in the applicable column  Line 48 minus line 49  Multiply line 50 by line 51  Add lines 52 and 53. Enter the result on line	this section as follows:  e than \$1,075, enter \$500 on line 25;  use the amount on line 24  columns to complete.  If line 24 is \$200 or less	If line 24 is more than \$200, but not more than \$550  - 200 00 = x 50% = + 150 00 =	more than \$550, but not more than \$1,075  48 - 550 00 = 50 x 33.33% = 52 + 325 00 53
	Details of dependent children born in 19	83 or later  Relationship to you	Child's date of birth	

## 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 Saskatchewan amounts transferred	ed from		
line 5864 in the Saskatchewan column in Part 3 of Form T2203. 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.

Unused tuition and education amounts from your 2000 Notice of	Assessment or Notice	of Reassessme	ent		1
Enter your eligible tuition fees paid for 2001			2		
Education amount for 2001: Use column B and column C of Form	 n T2202 and Form T22	02A			
count each month only once to a maximum of 12 months in total	112202 and 1 01111 122	02/ t,			
Enter the number of months from column <b>B</b>	× \$120 =	+	3		
Enter the number of months from column <b>C</b>	× \$400 =	+	4		
Add lines 2, 3, and 4		=		+	5
Add lines 1 and 5	Total available tuition	and education	amounts	=	6
Taxable income from line 260 of your return			7		
Total of lines 5804 to 5848 in the Saskatchewan column in Part 3	3 of Form T2203	<u>–                                     </u>	8		
Line 7 minus line 8 (if negative, enter "0")		<u>=</u>	9		
Unused Saskatchewan tuition and education amounts claimed fo	r 2001:				
Enter the amount from line 1 or line 9, whichever is less		<u>-                                     </u>	<u> </u>		10
Line 9 minus line 10		=	11		
2001 tuition and education amounts claimed for 2001:					
Enter the amount from line 5 or line 11, whichever is less				+	12
Add lines 10 and 12. If you are the student, enter this amount	SK tuition a	nd education a	mounts		
on line 5856 in the SK column in Part 3 of Form T2203.		y the student		=	13
Complete lines 14 to 17 only if you are the individ	dual designated to al	aim tha atudan	t'e unused s	mounto	
Complete lines 14 to 17 only if you are the marvic	uuai uesigiiateu to cid	aiiii tile Studeli	it s unuseu a	iiiouiits	
Enter \$5,000 or the amount from line 5, whichever is less					14
Enter the amount from line 12				_	15
Line 14 minus line 15				=	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.	sk	tuition and ed			17



### Saskatchewan worksheet (MJ)

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

Line 5812 or 5816 - Spouse or common-law partner amount OR amount for an eligible deper	ndant	
Base amount		0 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")		
Enter, on line 5812 OR 5816 in the Saskatchewan column, \$8,000 or the amount on line 3, whichever is less	=	3
Line 5820 - Amount for infirm dependants age 18 or older		
Base amount	8.466	6 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)	=	<del></del> 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	3 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)	=	
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	0 00 1
	2	<u>/ 00</u> .
Base amount - 2,050   00 3		
Line 2 minus line 3 (if negative, enter "0")	<b>-</b>	4
Line 1 minus line 4 (if negative, enter "0")	=	
Enter, on line 5844 in the Saskatchewan column, the amount on line 5 plus \$6,000 (maximum claim \$9,500), <b>unless</b> this chart is being completed for the claim on line 5848.		
Line 5848 — Disability amount transferred from a dependant		
Base amount	6 000	0 0 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		<del>/ 00</del> ·
for the dependant. If the dependant was age <b>18 or older</b> , enter "0".	+	2
Add lines 1 and 2	=	
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 calculation above must be completed for the dependant as if he or she were a resident of Saskatchewan at the end of the year.		ed in the
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")	=	
Dependant's net income, if applicable (from line 236 of his or her return)	4	<u> </u>
Base amount - 8,000   00	5	
Line 4 minus line 5 (if negative, enter "0")	6	
Adjustment factor × 2.78	7	
Multiply line 6 by 2.78. Calculate line 4 to line 8 <b>for each dependant</b> , and enter the total		
medical expenses adjustment on line 8 and on line 5785, below the Saskatchewan column.	<u> </u>	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) 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.

Alberta income tax rate   x   10%   2   3	Enter your taxable income from line 260 of your return				1
Add lines 3 and 4	Alberta income tax rate		-	× 10%	<u>6</u> 2
Enter your Albarta non-refundable tax credits from   6   Albarta non-refundable tax credits from   6   Albarta non-refundable tax credits from   6   Albarta non-refundable tax credit from   8   4   7   Albarta non-refundable tax credit from   8   8   4   7   Albarta non-refundable tax credit for residents of Alberta only:  Amount from line 120 of your federal return   x 6.4% =	Multiply line 1 by 10%		=	3	
Enter your Alberta non-refundable tax credits from line D in the Alberta column in Part 3 of this form  Alberta dividend tax credit for residents of Alberta only:  Amount from line 120 of your defeat a return  Alberta overseas employment tax credit for residents of Alberta only:  Amount from line 426 of federal Schedule 1  Add lines 6, 7, and 8  Line 5 minus line 9 (if negative, enter "0")  Alberta minimum tax carry-over:  Amount from line 127 of federal Schedule 1  Line 10 minus line 11 (if negative, enter "0")  Alberta minimum tax carry-over:  Amount from line 127 of federal Schedule 1  Line 10 minus line 11 (if negative, enter "0")  Percentage of income allocated to Alberta, from column 5 of the chart in Part 1 of this form  Adjustments for residents of Alberta  Alberta dividend tax credit from line 7  Alberta dividend tax credit from line 7  Alberta dividend tax credit from line 7  Alberta overseas employment tax credit from line 8  Add lines 15, 16, and 17  Percentage of income allocated to Alberta: 100% minus percentage on line 13  Add lines 15, 16, and 17  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Add lines 16, 16, and 17  Alberta averseas employment tax credit from line 8  Add lines 20 (if negative, enter "0")  Alberta avon split income, if applicable, from line 4  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Add lines 20 (if negative, enter "0")  Alberta tax on split income, if applicable, from line 4  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Add lines 20 (if negative, enter "0")  Alberta based of Alberta income tax  Residents of Alberta income tax leads to Alberta income tax  Residents of Alberta income tax leads to Alberta income tax  Residents of Alberta income tax the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")	Residents of Alberta only: Alberta tax on split income from line 15 of Form T1206		+	4	
Inite D in the Alberta column in Part 3 of this form	Add lines 3 and 4			=	5
Alberta dividend tax credit for residents of Alberta only:   Amount from line 120 of your federal return	Enter your Alberta non-refundable tax credits from				
Amount from line 120 of your federal return   x 6.4%	line D in the Alberta column in Part 3 of this form		6		
Abberta overseas employment tax credit for residents of Alberta only:  Amount from line 426 of federal Schedule 1 x 35% =	Alberta dividend tax credit for <b>residents of Alberta only</b> :				
And lines 6, 7, and 8 Line 5 minus line 9 (if negative, enter '0') Alberta minimum tax carry-over: Amount from line 427 of federal Schedule 1 Line 10 minus line 11 (if negative, enter '0') Alberta minimum tax carry-over: Amount from line 427 of federal Schedule 1 Line 10 minus line 11 (if negative, enter '0') Alberta periodicated to Alberta, from column 5 of the chart in Part 1 of this form Multiply line 12 by the percentage on line 13  Adjustments for residents of Alberta Alberta pension income tax credit: Amount from line 314 of federal Schedule 1 Abberta dividend tax credit from line 7 Alberta dividend tax credit from line 8 Add lines 15, 16, and 17 Percentage of income not allocated to Alberta: 100% minus percentage on line 13 Add lines 15, 16, and 17 Alberta and 17 Alberta and 17 Alberta and 18 by the percentage calculated on line 19 Line 14 minus line 20 (if negative, enter '0') Alberta and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219 Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219 Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219 Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219 Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219 Add lines 27 and 28 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219 Add lines 27 and 28 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219 Add lines 29 (if negative, enter '0')  Alberta political contributions made in 2001  Besidents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) from Form 5 or 5	Amount from line 120 of your federal return × 6.4% =	+	7		
Add lines 6, 7, and 8 Line 5 minus line 9 (if negative, enter "0") Alberta minimum tax carry-over: Amount from line 427 of federal Schedule 1 Line 10 minus line 11 (if negative, enter "0") Percentage of income allocated to Alberta, from column 5 of the chart in Part 1 of this form X X X X X X X X X X X X X X X X X X X	Alberta overseas employment tax credit for <b>residents of Alberta only</b> :				
Line 5 minus line 9 (if negative, enter "0")	Amount from line 426 of federal Schedule 1 × 35% =	+	8		
Alberta minimum tax carry-over: Amount from line 427 of federal Schedule 1  Line 10 minus line 11 (if negative, enter "0")  Percentage of income allocated to Alberta, from column 5 of the chart in Part 1 of this form  Multiply line 12 by the percentage on line 13  Adjustments for residents of Alberta  Alberta pension income tax credit:  Amount from line 314 of federal Schedule 1  Alberta dividend tax credit from line 7  Alberta dividend tax credit from line 7  Add lines 15, 16, and 17  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Add lines 15, 16, and 17  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Alberta ax on split income, if applicable, from line 8  Alberta ax on split income, if applicable, from line 4  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")  11  11  21  22  23  24  25  26  27  27  Alberta political contributions made in 2001  28  Residents of Alberta enter "0")  29  21  29  29  20  20  20  20  20  21  21  22  23  24  25  26  27  27  Alberta political contributions made in 2001  28  Residents of Alberta enter "0")  29  20  20  21  21  22  23  24  25  26  27  27  28  29  29  29  20  20  20  20  20  20  21  21  22  23  24  25  26  27  27  28  29  29  20  20  20  20  20	Add lines 6, 7, and 8	=		_	9
Amount from line 427 of federal Schedule 1	Line 5 minus line 9 (if negative, enter "0")			=	10
Line 10 minus line 11 (if negative, enter "0") Percentage of income allocated to Alberta, from column 5 of the chart in Part 1 of this form  ### Adjustments for residents of Alberta Alberta pension income tax credit: Amount from line 314 of federal Schedule 1	Alberta minimum tax carry-over:				
Percentage of income allocated to Alberta, from column 5 of the chart in Part 1 of this form    X	Amount from line 427 of federal Schedule 1	× 35% =		_	11
Multiply line 12 by the percentage on line 13  Adjustments for residents of Alberta  Alberta pension income tax credit:  Amount from line 314 of federal Schedule 1  Alberta dividend tax credit from line 7  Alberta dividend tax credit from line 8  Alberta dividend tax credit from line 8  Alberta overseas employment tax credit from line 8  Ald lines 15, 16, and 17  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Alberta tax on split income, if applicable, from line 4  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta only: Enter the provincial foreign tax credit from Form T2036  Ine 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")  15  Alberta 31  16  17  18  21  22  22  24  24  24  25  Adjusted Alberta income tax  25  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036  Enter your Alberta political contributions made in 2001  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")	Line 10 minus line 11 (if negative, enter "0")			=	12
Adjustments for residents of Alberta  Alberta pension income tax credit:  Amount from line 314 of federal Schedule 1	Percentage of income allocated to Alberta, from column 5 of the chart in Part 1 of this	s form		× %	<u>6</u> 13
Alberta pension income tax credit:  Amount from line 314 of federal Schedule 1  Alberta dividend tax credit from line 7  Alberta dividend tax credit from line 8  Alberta overseas employment tax credit from line 8  Add lines 15, 16, and 17  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Multiply line 18 by the percentage calculated on line 19  Line 14 minus line 20 (if negative, enter "0")  Alberta tax on split income, if applicable, from line 4  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Alberta political contributions made in 2001  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 20 (if negative, enter "0")  - 15  Alberta vine difference in the provincial foreign tax credit from Form T2036  - 26  - 27  Alberta political contributions made in 2001  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")  - 31  Line 30 minus line 31 (if negative, enter "0")	Multiply line 12 by the percentage on line 13			=	14
Alberta pension income tax credit:  Amount from line 314 of federal Schedule 1	Adjustments for residents of Alberta				
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% minus 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 Percentage of income not allocated to Alberta: 100% minus percentage on line 13 x % 23 Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219 Adjusted Alberta income tax  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036 Line 25 minus line 26 (if negative, enter "0")  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate Enter your royalty tax rebate from Form T79 Line 30 minus line 31 (if negative, enter "0")  - 31 Line 30 minus line 31 (if negative, enter "0")	•				
Alberta dividend tax credit from line 7 Alberta overseas employment tax credit from line 8 Alberta overseas employment tax credit from line 8 Add lines 15, 16, and 17 Add lines 15, 16, and 17 Bercentage of income not allocated to Alberta: 100% minus percentage on line 13  Multiply line 18 by the percentage calculated on line 19 Line 14 minus line 20 (if negative, enter "0")  Alberta tax on split income, if applicable, from line 4 Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Multiply line 22 by the percentage calculated on line 23 Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Adjusted Alberta income tax  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036 Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate Enter your royalty tax rebate from Form T79 Line 30 minus line 31 (if negative, enter "0")	· · · · · · · · · · · · · · · · · · ·		15		
Alberta overseas employment tax credit from line 8 Add lines 15, 16, and 17 Percentage of income not allocated to Alberta: 100% minus percentage on line 13 Multiply line 18 by the percentage calculated on line 19 Line 14 minus line 20 (if negative, enter "0")  Alberta tax on split income, if applicable, from line 4 Percentage of income not allocated to Alberta: 100% minus percentage on line 13 Multiply line 22 by the percentage calculated on line 23 Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036 Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate Enter your royalty tax rebate from Form T79 Line 30 minus line 31 (if negative, enter "0")		_			
Add lines 15, 16, and 17  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Multiply line 18 by the percentage calculated on line 19  Line 14 minus line 20 (if negative, enter "0")  Alberta tax on split income, if applicable, from line 4  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Multiply line 22 by the percentage calculated on line 23  Multiply line 22 by the percentage calculated on line 23  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036  Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")					
Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Multiply line 18 by the percentage calculated on line 19  Line 14 minus line 20 (if negative, enter "0")  Alberta tax on split income, if applicable, from line 4  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Multiply line 22 by the percentage calculated on line 23  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Adjusted Alberta income tax  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036  Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")					
Multiply line 18 by the percentage calculated on line 19 Line 14 minus line 20 (if negative, enter "0")  Alberta tax on split income, if applicable, from line 4 Percentage of income not allocated to Alberta: 100% minus percentage on line 13 Multiply line 22 by the percentage calculated on line 23  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Adjusted Alberta income tax  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036 Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate Enter your royalty tax rebate from Form T79 Line 30 minus line 31 (if negative, enter "0")		0/			
Line 14 minus line 20 (if negative, enter "0")  Alberta tax on split income, if applicable, from line 4  Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Multiply line 22 by the percentage calculated on line 23  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Adjusted Alberta income tax  25  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036  Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")				_	20
Alberta tax on split income, if applicable, from line 4 Percentage of income not allocated to Alberta: 100% minus percentage on line 13 Multiply line 22 by the percentage calculated on line 23 Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219 Adjusted Alberta income tax  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036 Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit Enter the Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate Enter your royalty tax rebate Enter your royalty tax rebate from Form T79 Line 30 minus line 31 (if negative, enter "0")				_	_
Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Multiply line 22 by the percentage calculated on line 23  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Adjusted Alberta income tax  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036  Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")					
Percentage of income not allocated to Alberta: 100% minus percentage on line 13  Multiply line 22 by the percentage calculated on line 23  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Adjusted Alberta income tax  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036  Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")	Alberta tax on split income, if applicable, from line 4		22		
Multiply line 22 by the percentage calculated on line 23  Add lines 21 and 24 or, if you are subject to alternative minimum tax, enter your Alberta minimum tax (MJ) from Form T1219  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036  Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")		× %	23		
enter your Alberta minimum tax (MJ) from Form T1219  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036  Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ)  If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")	Multiply line 22 by the percentage calculated on line 23			+	24
enter your Alberta minimum tax (MJ) from Form T1219  Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036  Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ)  If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")	Add lines 21 and 24 <b>or</b> , if you are subject to alternative minimum tax,		-		
Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ)  If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")		sted Alberta income tax	_	=	25
Line 25 minus line 26 (if negative, enter "0")  Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ)  If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")					
Alberta political contribution tax credit  Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ)  If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")	Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036			_	26
Enter the Alberta political contributions made in 2001  Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ) If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")	Line 25 minus line 26 (if negative, enter "0")			=	27
Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 29 in the Alberta worksheet (MJ)  If you were not a resident of Alberta at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")	Alberta political contribution tax credit				
If you were <b>not</b> a <b>resident</b> of <b>Alberta</b> at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")  31	Enter the Alberta political contributions made in 2001	6003	28		
If you were <b>not</b> a <b>resident</b> of <b>Alberta</b> at the end of the year, enter the amount from line 10 of that chart  Line 27 minus line 29 (if negative, enter "0")  Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")  31	Residents of Alberta: Enter the amount from line 8 of the calculation chart for line 20 in the	e Alberta worksheet (M I)		,	
Alberta royalty tax rebate  Enter your royalty tax rebate from Form T79  Line 30 minus line 31 (if negative, enter "0")  31			•	_	29
Enter your royalty tax rebate from Form T79 Line 30 minus line 31 (if negative, enter "0")  31	Line 27 minus line 29 (if negative, enter "0")			=	30
Enter your royalty tax rebate from Form T79 Line 30 minus line 31 (if negative, enter "0")  31	Alberta royalty tax rebate				
Line 30 minus line 31 (if negative, enter "0")				_	31
Enter the result on line 8 in Part 5 of this form  Alberta tax  =   32	Enter the result on line 8 in Part 5 of this form	Alberta tax		=	32

### Schedule AB(S2)MJ

Alberta Amounts Transferred From Your Spouse or Common-law Partner

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.

A management (if he are also were and CE are also in 2004).

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.

(maximum \$3,619)	)		1		
	_				
(maximum \$1,000)	)	+	2		
Disability amount: Enter the amount from line 5844 of his or her Form AB428					
nated in your name on the back of his or	<del></del> '				
a, complete Schedule AB(S11)MJ below					
		+	4		
	_	=	5		
	6				
r Form AB428 –	7				
=			8		
Alberta amounts transferred from	1				
your spouse or common-law partner	r	<b> </b>	9		
	(maximum \$1,000) rm AB428 nated in your name on the back of his or a, complete Schedule AB(S11)MJ below er Form AB428  Alberta amounts transferred from	nated in your name on the back of his or a, complete Schedule AB(S11)MJ below	(maximum \$1,000)  rm AB428  nated in your name on the back of his or a, complete Schedule AB(S11)MJ below  + = 6  rr Form AB428		

#### **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

to the introduction of Fart 5 of Form 12205.						
Unused tuition and education amounts from your 2000 Notice of A	Assessment or Notice	of Reassessn	nent		1	ı
Enter your eligible tuition fees paid for 2001			2			
Education amount for 2001: Use column B and column C of Form	1 T2202 and Form T22	202A;				
count each month only once to a maximum of 12 months in total						
Enter the number of months from column B	× \$120 =	+	3			
Enter the number of months from column C	× \$400 =	+	4			
Add lines 2, 3, and 4		=		+	5	;
Add lines 1 and 5	Total available tuition	and education	amounts	=	6	į
Taxable income from line 260 of your return			7			
Total of lines 5804 to 5848 in the Alberta column in Part 3 of Form	n T2203		8			
Line 7 minus line 8 (if negative, enter "0")		=	9			
Unused Alberta tuition and education amounts claimed for 2001:						
Enter the amount from line 1 or line 9, whichever is less			<u> </u>		10	0
Line 9 minus line 10		=	11			
2001 tuition and education amounts claimed for 2001:						
Enter the amount from line 5 or line 11, whichever is less				+	12	2
Add lines 10 and 12. If you are the student, enter this amount	Alberta	tuition and e	ducation			
on line 5856 in the AB column in Part 3 of Form T2203.	amounts claimed b	y the student	for 2001	=	13	3
Complete lines 14 to 17 only if you are the individ	ual designated to cla	aim the stude	nt's unused a	mounts		
Enter \$5,000 or the amount from line 5, whichever is less					14	4
Enter the amount from line 12					1	5
Line 14 minus line 15				<u>=</u>	10	6
Enter on this line, and on line 5860 in the AB column in Part 3 of your F	orm T2203, OR AB	tuition and e	ducation			
on line 4 of your Schedule AB(S2)MJ, an amount that is not more than to	the amount on line 16.	amounts tra	nsferred		17	7



### Alberta worksheet (MJ)

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")	_
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")	
Enter the amount from line 3 on line 5816 in the Alberta column.	_
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 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"); if it is more than \$3,500, enter \$3,500	= 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				6.0	00   00	1
If the dependant was under age 18 on December 31, 2001, enter the	amount from line 5 of the	calculation cha	rt			
for line 5844 for the dependant. If the dependant was age 18 or older,	enter "0".			+		2
Add lines 1 and 2				=		3
Total of amounts your dependant can claim on lines 5804 to 5840 of h	is or her Form AB428			+		4
Add lines 3 and 4				<u>=</u>		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, e	•					
Enter, on line 5848 in the Alberta column, the amount on line 3 or line	7, whichever is <b>less</b> .			=		7
<b>Complete this calculation for each dependant.</b> Enter, on line 5848 claimed for <b>all</b> disabled dependants.	in the Alberta column, th	e total amount				
If the dependant was not a resident of Alberta at the end of the year					the	
calculation above must be completed for the dependant as if he or she	e were a resident of Alber	ta at the end of	ine ye	ear.		
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")		ı		<u>=</u>		3
Dependant's net income, if applicable (from line 236 of his or her return	n)	40.000		4		
Base amount		_ 12,900	00	5		
Line 4 minus line 5 (if negative, enter "0")		=		<b>6</b> _		
Adjustment factor		× 3.2		7		
Multiply line 6 by 3.2.						
Calculate line 4 to line 8 for each dependant, and enter the total med	ical expenses		ı		1	_
adjustment on line 8 and on line 5786, below the Alberta column.	O76 in the Alberta column	=	'			8 9
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 58	576 In the Alberta Column	l.		=		9
1.5.20						
Line 29 – Alberta political contribution tax credit						
Determine the amount to enter on line 29 in Section AB428MJ, Alberta	a tax, in Part 4 of Form T2	2203 as follows:				
<ul> <li>if your contributions (on line 28) are more than \$1,725, enter \$750</li> <li>if your contributions are \$1,725 or less, use the amount on line 28</li> </ul>	on line 8 below;					
to determine which ONE of the following columns to complete.		If line 28 is		If line	28 is	
	If line 28 is	more than <b>\$150</b> , b	ut not	more than \$		ot
Enter your total contributions	<b>\$150</b> or less	more than \$82		more than		
from line 28 in Section AB428MJ						1
	- 0 00	- 150	00	- 8	25 00	2
Line 1 minus line 2	=	=		=		3
	× 75%	× 50%	, 0		33.33%	4
Multiply line 3 by line 4	=	=		=		5
	+ 0 00	+ 112	50	+ 4	50 00	6
Add lines 5 and 6. Enter the result on line 8 below.	=	=		=		7
Amount from line 7 (if you are a resident of Alberta and the	t on line 20 in Castier AF				ĺ	,
Amount from line 7 (if you are a resident of Alberta, enter this amount Percentage of income allocated to Alberta from line 13 in Section AB4.		0420IVIJ)		<del></del>	0/:	,
Multiply line 8 by line 9 (if you are <b>not a resident of Alberta</b> , enter this		action AR428MIN		<u>×</u>	<u>%</u>	1
manapy in a o by line a (ii you are not a resident of Alberta, enter this	amount on line 29 in Se	OUDIT AD4ZOIVID)		<u>=</u>		1

### 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	e 260 of	your re	turn													1
Use the amount on line 1 to					6 P		1,,,,			16.11	4.		l			
determine which <b>ONE</b> of the		line 1 is			f line 1 is mo			f line 1 is more If line 1 is more a <b>\$60,969</b> , but not than <b>\$70,000</b> , but		It line		fline 1 is mor	е	1		
following columns you have to	\$30,4	<b>184</b> or les	SS		ore than <b>\$60</b> .			than <b>\$70</b> .			than <b>\$85</b> ,			than <b>\$85,000</b>	)	l
complete. Then, enter the amount			ı		5.5 tilaii <b>400</b> ;	,			, 			l				2
from line 1 in the applicable column. Line 2 minus line 3			00		20.404	00	<u> </u>	20.000	00		70.000	00		05.000	00	2
(cannot be negative)		U	00	_	30,484	00	_ '	60,969	00		70,000	00		85,000	00	3 4
(carriot be negative)	= ×	7.3	0/ <sub>2</sub>	= ×	10.5	2/2	×	13.7	0/ <sub>2</sub>	= ×	15.7	0/2	= ×	16.79	2/2	5
Multiply line 4 by line 5	=	7.5	/0	=	10.5	/0	=	10.7	/0	=	10.7	/0	=	10.7	/0	6
	+	0	00	+	2,225	00	+	5,426	00	+	6,663	00		9,018	00	7
					, -									- ,		
Add lines 6 and 7	<u> </u> =			=_			=			=			=			8
Enter the amount from line 8																9
Enter your British Columbia tax on s	nlit inco	me from	line	15	of Form T1	206							_			10
Add lines 9 and 10	piit iiioo	1110 11011	1 11110	10	011 01111 111								<u>:</u>			11
Enter your British Columbia non-refu	ındahla	tay cred	lite fi	'nm												•
line D in the British Columbia colum												12				
British Columbia dividend tax credit:																
Amount from line 120 of your fede						× 5	5.9% =		+			13				
British Columbia overseas employm Amount from line 426 of federal So						<b>v</b> 4	9.5% =		_			14				
British Columbia minimum tax carry-							0.070 -	_	<u> </u>							
Amount from line 427 of federal So		1				× 4	9.5% =		+			15				
Add lines 12 through 15													_			16
Line 11 minus line 16 (if negative, er	nter "0")												=			17
British Columbia additional tax for m			ose	s fro	m Form T1	219							+			18
Add lines 17 and 18													=			19
Percentage of income allocated to B	British Co	olumbia	, fror	n co	lumn 5 of th	ne ch	art in P	art 1 of	this f	orm			×		%	20
Multiply line 19 by the percentage on line 20 Adjusted British Columbia income to									me tax		=			21		
	nly, enter the provincial foreign tax credit from Form T2036										_			22		
Line 21 minus line 22	•												=			23
Enter the British Columbia royalty ar	nd deem	ned inco	me a	addit	tion to tax fr	om F	Form T8	1					+			24
Add lines 23 and 24													=			25
Enter the provincial logging tax cred		orm BC	FIN	542												26
Line 25 minus line 26 (if negative, er													=			27
Enter the British Columbia royalty ar			me r	eba	te from Fori	m 18	1									28
Line 27 minus line 28 (if negative, er	nter "0")												=_			29
British Columbia political contrib	ution to	v orodi														
Enter British Columbia political contribution				01				6040				30				
Enter the credit amount from the cal					on the BC	work	sheet (I		(m	aximun	n \$500)		_			31
Line 29 minus line 31 (if negative, ei		onarric	/1 11111	001	on the Be	****	1) 100110	vio)	,	axiiiiaii	ΠΨΟΟΟ		_			32
British Columbia employee invest	tment ta	ax credi	ts													
Enter your employee share ownersh	nip plan	tax cred	it fro	m F	orm ESOP	20		6045				• 33				
Enter your employee venture capital	l tax cre	dit from	Forr	n E\	/CC 30			6047	+			• 34				
Add lines 33 and 34					(max	imun	ո \$2,000	)) :	=							35
Line 32 minus line 35 (if negative, er	nter "0")												=			36
Enter your British Columbia mining f	flow_thro	uah sha	are to	av 0'	radit from E	orm	T1221									37
Enter your British Columbia mining f Line 36 minus line 37 (if negative, et		Jugii Sila	ale to	an Ul	Cait HOIH F	OHH	11231						=			38
Enter your British Columbia qualifyir		nmenta	l tru	et to	v credit								=			39
			ıı ııu:	ા ાત	A CIEUIL											Jy
Line 38 minus line 39 (if negative, en Enter this amount on line 9 in Part 5								R-	tich	Colum	bia tax					40
Enter this amount on line 3 in Part 3	or and i	UIIII						ווט	11311	Joiuill	wia tax		<u> </u>			0

## 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):

rigo amount (in the en ene mae age de en elaet in 2001).				
Enter the amount from line 5808 of his or her Form BC428	(maximum \$3,587)			1
Pension income amount:				
Enter the amount from line 5836 of his or her Form BC428	(maximum \$1,000)		+	2
<b>Disability amount</b> : Enter the amount from line 5844 of his or her Form BC428				3
Tuition and education amounts: Enter the provincial amount design	ated in your name on the back of his or			
her Form T2202 or T2202A. If he or she was not a resident of British Co	olumbia, complete Schedule BC(S11)MJ			
below 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 BC428 –	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	BC amounts transferred from your			
line 5864 in the British Columbia column in Part 3 of Form T2203.	spouse or common-law partner		<b> </b>	9
410-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 A	ssessment or Notice	of Reassessn	nent		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 T22	202A;			
count each month only once to a maximum of 12 months in total					
Enter the number of months from column B	× \$60 =	+	3		
Enter the number of months from column C	× \$200 =	+	4		
Add lines 2, 3, and 4		=	▶	+	5
Add lines 1 and 5	otal available tuition	and education	amounts	=	6
Taxable income from line 260 of your return			7		
Total of lines 5804 to 5848 in the British Columbia column in Part 3	3 of Form T2203	_	8		
Line 7 minus line 8 (if negative, enter "0")	_	=	9		
Unused British Columbia tuition and education amounts claimed for	or 2001:				
Enter the amount from line 1 or line 9, whichever is less		_			10
Line 9 minus line 10		=	11		
2001 tuition and education amounts claimed for 2001:	_				
Enter the amount from line 5 or line 11, whichever is less				+	12
Add lines 10 and 12. If you are the student, enter this amount	BC tuition ar	nd education	amounts		
on line 5856 in the BC column in Part 3 of Form T2203.	claimed b	y the student	for 2001	=	13
Complete lines 14 to 17 only if you are the individu	al designated to cla	aim the stude	nt's unused a	amounts	
Enter \$5,000 or the amount from line 5, whichever is less					14
Enter the amount from line 12				l <u>-</u>	15
Line 14 minus line 15				=	16
Enter on this line, and on line 5860 in the BC column in Part 3 of your Fo	rm T2203, OR BC	tuition and e	ducation		
on line 4 of your Schedule BC(S2)MJ, an amount that is not more than the	ne amount on line 16.	amounts tra	nsferred		17



### **British Columbia worksheet (MJ)**

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
00 707 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%	<u> </u>
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")  Enter, on line 5812 in the British Columbia column, \$6,850 or the amount on line 3, whichever is <b>less</b> .	= 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")	
Enter, on line 5816 in the British Columbia column, \$6,850 or the amount on line 3, whichever is <b>less</b> .	= 3
Base amount  Dependant's net income (from line 236 of his or her return)  Line 1 minus line 2 (if negative, enter "0"); if it is more than \$2,424, enter \$2,424  If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed  Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")  Complete this calculation for each dependant.  Enter, on line 5820 in the British Columbia column, the total amount claimed for all dependants.	8,000 00 1 - 2 = 3 - 4 = 5
Line 5840 - Caregiver amount	
Base amount  Described the set in come (form line 200 of his carbon setum)	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</b> , <b>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")	= ] 3
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
	2
Base amount	3
Line 2 minus line 3 (if negative, enter "0")	4
Line 1 minus line 4 (if negative, enter "0")	_

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)

Base amount		4,362	00	1
If the dependant was under age 18 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 18 or older, 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")				
Enter, on line 5848 in the British Columbia column, the amount on line 3 or line 7, whichever is less.	=			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 less				_	_ 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	×	4.38		7	
Multiply line 6 by 4.38.	<u></u>				
Calculate line 4 to line 8 for each dependant, and enter the total medical expenses					
adjustment on line 8 and on line 5787, below the British Columbia column.	<u>=</u>			<u> </u>	_ 8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the British Colum	mbia co	lumn.		=	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:

<ul> <li>if your contributions are \$1,150 or less, use the amount on line 30 to determine which ONE of the following columns to complete.</li> </ul>		If line 30 is 3100 or less	more th	f line 30 is nan <b>\$100</b> , b re than <b>\$55</b>		more t	If line 30 is than <b>\$550</b> , re than <b>\$1,</b>	but n	ot	
Enter your total contributions from line 30 in Section BC428MJ										1
	_	0	00	_	100	00	_	550	00	. 2
Line 1 minus line 2	=			=			=			3
	×	75	%	×	509	%	×	33.3	3%	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.

### 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 r	return											1
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.  Enter the amount from line 1 in the applicable column.	If line 1 is <b>\$30,754</b> or le	ss	\$30,7	e 1 is more 754, but not han \$61,509	more	If line 1 is more than \$61,509, but not more than \$100,000		t not			2	
	- 0	00	_	30,754	00	_	61,509	00	_	100,000	00	_
Line 2 minus line 3 (cannot be negative)	=		=	·		=	·		=			4
	× 7.36	%	×	10.12	2%_	×	11.96	%	×	13.34	%	5
Multiply line 4 by line 5	<u>=</u>		=			=			=_			6
Yukon tax on taxable income	+ 0	00	+	2,263	00	<u>+</u>	5,376	00	<u>+</u>	9,979	00	7 8
Enter the amount from line 335 of your federal Sci Donations and gifts Enter the amount from line 345 of your federal Sci Enter the amount from line 347 of your federal Sci	chedule 9				>	< 7.36°	% =	- -	++			9 10 11
Add lines 9, 10, and 11			Yu	kon non-re	efund	lable t	ax credits	<u>s</u>	_			12
Enter your Yukon tax on taxable income from line	8											13
Enter your Yukon tax on split income from line 15								_	+			14
Add lines 13 and 14								_				15
Enter your Yukon non-refundable tax credits from	line 12							_	_			16
Line 15 minus line 16 (if negative, enter "0")												17
Yukon dividend tax credit:												
Amount from line 120 of your federal return			× 6	.1% =	+			18				
Yukon overseas employment tax credit												
Amount from line 426 of federal Schedule 1			× 4	6% =	+			_ 19				
Yukon minimum tax carry-over:		ı		100/								
Amount from line 427 of federal Schedule 1			× 4	16% =	+			20			1	24
Add lines 18, 19, and 20 Line 17 minus line 21 (if negative, enter "0")					=				_			21
Yukon additional tax for minimum tax purposes fro	m Form T1210							_	=			22 23
Add lines 22 and 23	JIII 1 01111 1 12 19							_	<u>+</u>			24
Percentage of income allocated to Yukon, from co	Jump 5 of the ch	art in	Part 1	of this for	m			-	=		%	25
Multiply line 24 by the percentage on line 25	Janin 5 of the of	iait iii	i i ait			kon ir	ncome tax	_	<u>×</u>		T	26
Yukon surtax: (Amount from line 26	mir	nus \$1	6 000)	× 5% (if r				<u>`</u>	=			27
Add lines 26 and 27	11	Ιαο φ	0,000)	× 070 (11.1	.oga.	10, 011		_	=			28
If, at the end of the year, you were <b>not a resident</b> the amount from line 28 on that line.  Residents of Yukon only, enter the territorial fore Line 28 minus line 29		·			next	page,	and enter	- -				29 30

Section YT428MJ, Yukon tax (continued)

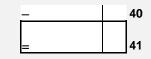
Enter the amount from line 30 in this section

### 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 \$30	638	<u> </u>	32
Net income from line 236 of your return			33		
Base amount	_	15,000 0	34		
Line 33 minus line 34 (if negative, enter "0")	=		35		
Applicable rate	×	3%	36		
Multiply line 35 by 3%	=		_ ▶		37
Line 32 minus line 37 (if negative, enter "0")			_	=	38
Amount from line 31		× 80% =	<u>.                                    </u>		39

Enter the amount from line 38 or 39, whichever is less	Yukon low-income family tax credit
Line 31 minus line 40 (if negative, enter "0")	<b>.</b>
Enter this amount on line 10 in Part 5 of this form	Yukon tax



### 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 <b>taxable income</b> from line 260 of your	eturn						_				_ 1
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.	If line 1 is \$30,754 or le		\$30,	e 1 is more <b>754</b> ,but not	more	If line 1 is mo than <b>\$61,509</b> , bu	t not		f line 1 is mo than <b>\$100,00</b>		
Enter the amount from line 1 in the applicable	\$30,734 OF R	\$30,754 or less than \$61,509 more than \$100,00							man <b>\$100,00</b>	ı	
column.		\ 0.0		00.754	00	04.500			400.000	00	_ 2
Line 2 minus line 2 (connet be negative)	_ 0	00		30,754	00	<u> </u>	00	_	100,000	00	3
Line 2 minus line 3 (cannot be negative)	= 7.0	20/	=	0.0	0/	= 14.70	,	=	42.05	0/	- 4
Multiply line 4 by line 5	× 7.2	2%	×	9.9	70	× 11.7%	o	×	13.05	%	_ 5
Multiply line 4 by line 5	=	\ 00	=	0.04.4	00	=	00	=	0.700	00	- 6
Add lines 6 and 7  Northwest Territories tax on taxable income	+ 0	00	<u>+</u>	2,214	00	+ 5,259	00	<u>+</u>	9,762	00	8
Enter the amount from line 335 of your federal Sci	hedule 1					× 7.2% =	_				9
Donations and gifts	hadula O					7 20/		١.			40
Enter the amount from line 345 of your federal Sc						× 7.2% =	-	+			_ 10
Enter the amount from line 347 of your federal Sc	nedule 9				×	13.05% =	-	+			11
Add lines 9, 10, and 11	Morth	woot T	'orrito	rios non r	ofune	lable tax credits					12
Enter your Northwest Territories tax on taxable inc Enter your Northwest Territories tax on split incom			n T12	06			=	+			13 14
Add lines 13 and 14							-	=			15
Enter your Northwest Territories non-refundable to	ax credits from I	line 12					_	Œ			16
Line 15 minus line 16 (if negative, enter "0")							_	=_			17
NWT dividend tax credit: Amount from line 120 of your federal return			×	6% =	+		18				
NWT overseas employment tax credit: Amount from line 426 of federal Schedule 1			× 4	15% =	+		19				
NWT minimum tax carry-over:							_				
Amount from line 427 of federal Schedule 1			× 4	5% =	+		20				
Add lines 18, 19, and 20					=		<b>•</b>	_			21
Line 17 minus line 21 (if negative, enter "0")					' <u></u>		_	=			22
Northwest Territories additional tax for minimum ta	ax purposes fro	m For	m T12	19			_	+			23
Add lines 22 and 23							_	=			24
Percentage of income allocated to Northwest Terr	itories, from col	lumn 5	of the	chart in P	art 1	of this form	_	×		%	25
Multiply line 24 by the percentage on line 25		Adjus	ted No	rthwest T	errito	ories income tax	_	=			26
Residents of Northwest Territories only, enter the	territorial foreig	n tax c	redit f	rom Form	T203	6	_	_			27
Line 26 minus line 27											
Enter this amount on line 11 in Part 5 of this form				Nort	thwes	st Territories tax	<u>.</u>	E			28

### 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 incor	ne from line 260 of your	return							-			<u> </u>	1
Use the amount on line 1 of the following columns		If line 1			e 1 is more			ne 1 is mo <b>\$61,509</b> , bu			f line 1 is mo		
Enter the amount from lin column.	ne 1 in the applicable	<b>\$30,754</b> or			more than <b>\$100,00</b>			than <b>\$100,00</b>	<b>,</b> 0	2			
		_	0 0 0	_	30,754	00	_	61,509	00	_	100,000	00	3
Line 2 minus line 3 (cann	ot be negative)	=		=	,		=	,		=			4
		× 7.	2%	×	9.9	%	×	11.79	6	×	13.05	%	5
Multiply line 4 by line 5		=		=			=			=_			6
Add lines 6 and 7	Nunavut tax on taxable income	=	0 00	+	2,214	00	=	5,259	00	=	9,762	00	8
Enter the amount from lin	ne 335 of your federal Sc	hedule 1_					× 7.2%	-	_				9
Donations and gifts							<b>-</b> 00						
	ne 345 of your federal Sc						× 7.2%		-	+		<u> </u>	10
Enter the amount from III	ne 347 of your federal Sc	nedule 9				<u> </u>	(13.05)	% =	-	+		+-	11 I
Add lines 9, 10, and 11				Nuns	wut non-r	ofund	dable t	ax credits		L			12
Enter your Nunavut tax o									_				13
Enter your Nunavut tax o	n split income from line 1	15 of Form 112	206						_	+		—	14
Add lines 13 and 14 Enter your Nunavut non-i	rofundable tax credite fre	m lino 12							-	=		$\vdash$	15 16
Line 15 minus line 16 (if r		111 11116 12							-	=		+	17
Line 15 minus inte 10 (ii i	legative, effici 0 j								_	_			.,
Nunavut dividend tax cre	dit:												
Amount from line 120 o	f your federal return			×	6% =	+			18				
Nunavut overseas emplo Amount from line 426 o				<b>×</b> 4	15% =	+			19				
Nunavut minimum tax ca	•												
Amount from line 427 o	of federal Schedule 1			× 4	5% =	+			20				
Add lines 18, 19, and 20						=				_		—	21
Line 17 minus line 21 (if r		for an Erman T40	240						_	=_		₩	22
Nunavut additional tax for Add lines 22 and 23	r minimum tax purposes	from Form 112	219						-	+_		$\vdash$	23
Percentage of income all	acatad to Nunavuit from	column 5 of th	o chart	in Dar	t 1 of this	form			_	=		%	24 25
Multiply line 24 by the per		Column 5 of th	e chart	ıııFai			avut in	come tax	-	<u>×</u>		70	26
manuply into 24 by title per	Toonlage on line 20				Aujustet	a ituli	avut II	iconie tax	-	=			20
Residents of Nunavut o	only, enter the territorial f	oreign tax cred	lit from	Form	T2036				_	=		_	27
Line 26 minus line 27	12 in Part E of this form						NI.	novust tox					20
Enter this amount on line	12 III Part 5 of this form						NU	ınavut tax	_	E			28

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
Enter the amount normality of decident E 120Me in that I	
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
Effect the amount from the 41 of Section ON425000 in 1 art 4	
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
Ziner die ameant nom mie is er seeden 20 120me mit att 1	
Yukon	
Enter the amount from line 41 of section YT428MJ in Part 4	<u>+</u> 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	
FIOVINCIAI AND LENILUNAI LAXES	
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 Nova Scotia residents only: 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 Ontario residents only: Property and sales tax credit Home ownership savings plan tax credit (OHOSP) Political contributions tax credit	ON479
Manitoba	Manitoba residents only: 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)  British Columbia residents only: Sales tax credit  Mining exploration tax credit	BC479 BC479 T88
Yukon	Political contribution tax credit Labour-sponsored venture capital fund tax credit  Yukon residents only: 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 Northwest Territories residents only: Cost of living tax credit	NT428
Nunavut	Political contribution tax credit Risk capital investment tax credits Nunavut residents only: 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.ccra.gc.ca/forms/**