Information on the Form T2203, Provincial and Territorial Taxes for 2002 – 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 2002 who carried on business in more than one province or territory in Canada.

Tax and multiple jurisdictions

When tax is payable to multiple jurisdictions, provincial/territorial tax rates are applied to the taxable income from all sources 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 prorated, by applying the percentage of income allocated to that province or territory.

The Form T2203 accommodates this calculation for the province or territory of residence and for all jurisdictions where business income was earned. It contains modified versions of Form 428 for all provinces and territories, and the related schedules that you need to calculate your provincial/territorial taxes for 2002.

Form T2203

You will find in this book one copy of Form T2203. 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 the applicable column if income is allocated to Newfoundland and Labrador, Prince Edward Island, Nova Scotia, Ontario, Saskatchewan, Alberta, British Columbia, Northwest Territories. or Nunavut):
- Part 4 Provincial or territorial tax (multiple jurisdictions) (complete for each province/territory that income is allocated):
- Part 5 Provincial and territorial taxes (common to all, complete to summarize your total provincial or territorial tax).

You can find copies of all components of this form at www.ccra.gc.ca/forms on the Canada Customs and Revenue Agency Web site.

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/territorial Form 428), use the applicable provincial or territorial tax amount from lines 1 to 12 in Part 5 of Form T2203.

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

For more information, contact your tax services office.

PROVINCIAL AND TERRITORIAL TAXES FOR 2002 – MULTIPLE JURISDICTIONS

Use this form to calculate your provincial and/or territorial taxes for 2002 if either of the following applies:

- you resided in a province or territory on December 31, 2002 (use the date you left Canada if you emigrated in 2002), 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 2002 carrying on business in more than one province or territory in Canada.

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

Complete and attach only the parts of this form and any related schedules you need to calculate the provincial/territorial taxes applicable to you. 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 line 479 of your return.

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 and Territorial Alternative Minimum Tax*, or Form T1206, *Tax on Split Income – 2002*.

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 2002.

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. *

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 (add columns 2 and 3) *	% of income allocated to jurisdiction
Newfoundland and Labrador			5210	
Prince Edward Island			5211	
Nova Scotia			5212	
New Brunswick			5213	
Quebec			5214	
Ontario			5215	
Manitoba			5216	
Saskatchewan			5217	
Alberta			5218	
British Columbia			5219	
Yukon			5221	
Northwest Territories			5220	
Nunavut			5223	
Other (outside Canada)			5222	
Totals				100%

- 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 New Brunswick (line 5213), Manitoba (line 5216), or Yukon (line 5221), complete Part 4 and Part 5.
- If you have income allocated to other provinces and territories, complete Part 3, Part 4 and Part 5.
- * If the amount from line 1 is less than the amount from line 2, instead determine the percentage of income allocation to each jurisdiction in column 2, multiply the amount on line 1 by each percentage, and enter the result in column 4.



Part 2 – Federal surtax on income you earned outside Canada	and refundable Quebec	abatement
If you are subject to minimum tax, do not complete lines 4 to 10, and continue on lin	e 11.	
Enter the amount from line 13 of federal 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, a	nd you are not subject to minimum	ı tax)
Enter the amount from line 4 or line 5, whichever is more		6
Enter the percentage of income you allocated to "Other" on line 5222 (from column 5 of the	e chart in Part 1) x	% 7
Multiply line 6 by the percentage on line 7 Federal surtax rate	<u>=</u>	48% 9
Multiply line 8 by line 9 Federal surtax on income you ea	x x x x x x x x x x x x x x x x x x x	10
Refundable Quebec abatement (Complete this section only if you have income allocated to Quebec (line 5214) in Part 1)		
(Complete this section only if you have income allocated to Quebec (line 5214) in Part 1) Enter the amount from line 4 or line 5, whichever is more , or if you are subject to minimum tax, the amount from line 102 of Form T691		11
(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 th	e chart in Part 1) ×	% 12
(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 th Multiply line 11 by the percentage on line 12	=	% 12 13
(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 th Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement	· ·	% 12
(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 Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	=	% 12 13
(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 Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	= x	% 12 13 16.5% 14
(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 Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	= x	% 12 13 16.5% 14
(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 Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	= x	% 12 13 16.5% 14
(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 Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	= x	% 12 13 16.5% 14
(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 Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	= x	% 12 13 16.5% 14
(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 Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	= x	% 12 13 16.5% 14
(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 Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	= x	% 12 13 16.5% 14
(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 Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	= x	% 12 13 16.5% 14
(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 th Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	= x	% 12 13 16.5% 14
(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 th Multiply line 11 by the percentage on line 12 Rate for the refundable Quebec abatement Multiply line 13 by line 14, and	= x	% 12 13 16.5% 14

Part 3 – Provincial and territorial non-refundable tax credits

If you have income allocated to New Brunswick, Manitoba, or Yukon in column 4 of Part 1, go directly to Part 4 for those provinces or that territory. Otherwise, complete the column(s) corresponding to each of the 7 provinces or 2 territories shown in this part to which you have income allocated.

In addition, if you were a student resident in one of these provinces or territories at the end of the year, complete (but do not attach) the regular provincial or territorial Schedule (S11) for your province or territory of residence and enter your claim (from line 13) for tuition and education amounts on line 5856 in the column for that province or territory. Also, for each of the other provinces or territories 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 or territory of residence

5920

		Newfoundland and Labrador (NL)		Princ Isla	e Edv			a Scot (NS)	ia		
Basic personal amount	5804			7,410	00		7,412	2 00		7,231	00
Amount from worksheet for line 5808	5808		+	Ì		+			+		
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 federal Schedule 1	5824		+			+			+		
Amount from line 310 of federal Schedule 1	5828		+			+			+		
Amount from line 312 of federal Schedule 1	5832		+			+			+		
Amount from line 314 of federal 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 federal Schedule 1	5852		+			+			+		
Amount from Schedule (S11) or (S11)MJ, as applicable	5856		+			+			+		
Enter the total provincial amounts designated in your name											
by a child on the back of Form T2202 or T2202A**	5860	5774	+			5775 +			5776 +		
Amount from applicable Schedule (S2)MJ	5864	5643	+			5644 +			5645 +		
Amount from worksheet for line 5876	5876		+			+			+		
Amount from line 345 of federal Schedule 9	345		+			+			+		
Subtota	al .		=			=			=		
			×	10.57	%	×	9.8	8%	×	9.77	%
	Α		=			=			=		
Amount from line 347 of federal Schedule 9	347										
			×	18.02	%	×	16.	7%	×	16.6	7%
	В		=			=			<u>=</u>		
Amount from line A above	С		+			+			+		
Add lines B and C Total non-refundable tax credit	s D	5789	=			5790 =			5791 =		
Amount from line 8 of the applicable (MJ) worksheet											
for line 5876		5781				5782			5783		

- * When completing line 5844 for the NL 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 NL column, if the child was **not a resident of Newfoundland and Labrador** at the end of the year, enter the **lesser** of the federal or the applicable provincial or territorial 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 applicable provincial or territorial 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 applicable provincial or territorial amount designated in your name on the back of his or her Form T2202 or T2202A.

		Ontario (ON)	Saskatchewan (SK)	Alberta (AB)
Basic personal amount	5804	7,686 00	8,000 00	13,339 00
ON and AB: Amount from worksheet for line 5808				
SK: Amount from line 301 of federal 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 +
SK residents only: Enter number of dependent children				
born in 1984 or later * 6370 × \$2,000 =	5821		+	
SK residents only: If born in 1937 or earlier, enter \$750	5822		+	
Amount from line 308 of federal Schedule 1	5824	+	+	+
Amount from line 310 of federal Schedule 1	5828	+	+	+
Amount from line 312 of federal Schedule 1	5832	+	+	+
SK: Amount from line 314 of federal Schedule 1				
ON and AB: See note below **	5836	+	+	+
Amount from worksheet for line 5840	5840	5625 +	5626 +	5627 +
Amount from worksheet for line 5844	5844	5632 +	5633 +	5634 +
Amount from worksheet for line 5848	5848	5639 +	5640 +	5641 +
Amount from line 319 of federal 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	5777 +	5778 +	5779 +
Amount from applicable Schedule (S2)MJ	5864	5646 +	5647 +	5648 +
Amount from worksheet for line 5876	5876	+	+	+
Amount from line 345 of federal Schedule 9	345	+	+	+
Subtotal		=	=	=
		× 6.05%	× 11.25%	x 10%
	Α	=	=	=
Amount from line 347 of federal Schedule 9	347	11.100/	45.50	40.77
		<u>× 11.16%</u>	<u>× 15.5%</u>	<u>× 12.75%</u>
	В	=	=	=
Amount from line A above	С	+	+	+
Add lines B and C Total non-refundable tax credits	D	5792 =	5793 =	5794 =
Amounts from the (MJ) worksheet for line 5876				
Amount from line 8 of applicable worksheet		5784	5785	5786
Amount from line 1 of the ON worksheet		5788		

^{*} Complete the chart for line 5821, on page 2 of Section SK428MJ in Part 4.

If you were **a resident of Alberta** at the end of the year, enter in the AB column the amount from the Alberta worksheet for line 5836. **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.

^{**} 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.

Otherwise, enter "0".

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

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

		British Columbia (BC)		Northwes Territories (unavut (NU)			
Basic personal amount	5804			8,168	00	9,342	00		10,000	00
Amount from worksheet for line 5808	5808		+			+		+		
Amount from worksheet for line 5812	5812		+			+		+		
Dependant's net income 5612										
Amount from worksheet for line 5816	5816		+			+		+		
Amount from worksheet for line 5820	5820	5621	+			5676 +		5677 +		
Amount from line 308 of federal Schedule 1	5824		+			+		+		
Amount from line 310 of federal Schedule 1	5828		+			+		+		
Amount from line 312 of federal Schedule 1	5832		+			+		+		
Amount from line 314 of federal Schedule 1	5836		+			+		+		
Amount from worksheet for line 5840	5840	5628	+			5678 +		5679 +		
Amount from worksheet for line 5844	5844	5635	+			5680 +		5681 +		
Amount from worksheet for line 5848	5848	5642	+			5682 +		5683 +		
Amount from line 319 of federal Schedule 1	5852		+			+		+		
Amount from Schedule (S11) or (S11)MJ, as applicable	5856		+			+		<u>+</u>		
Enter the total provincial or territorial amounts designated in										
your name by a child on the back of Form T2202 or T2202A *	5860	5780	+			5796 +		5797 <u>+</u>		
Amount from applicable Schedule (S2)MJ	5864	5649	+			5684 +		5685 <u>+</u>		
Amount from worksheet for line 5876	5876		+			+		<u>+</u>		
Amount from line 345 of federal Schedule 9	345		+			+	\perp	<u>+</u>		
Subtotal	<u> </u>		=			=	\perp	=		
			×	6.059	%	× 7.2°	%	×	4%	
	Α		=_			<u>=</u>		<u> </u>		
Amount from line 347 of federal Schedule 9	347							_		<u> </u>
			×	14.79	%	<u>× 13.0</u> 5	5%_	×	11.5	<u>%_</u>
	В		=			=		<u>=</u>		
Amount from line A above	С		+			+		<u>+</u>		
Add lines B and C Total non-refundable tax credits	D	5795	=_			5798 <u>=</u>	\perp	5799 <u>=</u>		<u> </u>
						ı				
Amount from line 8 of the applicable (MJ) worksheet										
for line 5876		5787				5800		5801		

^{*} 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.

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

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

Section NL428MJ, Newfoundland and Labrador tax

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

Enter your taxable income from line 260 of your return			1
Use the amount on line 1 to determine which ONE of the following columns you have to complete.	If line 1 is If line 1 is more than \$29,590, but not more than \$59,180		If line 1 is more than \$59,180
Enter the amount from line 1 in the applicable column	2	2	2
	<u> </u>	3	<u>- 59,180 00 3</u>
Line 2 minus line 3 (cannot be negative)	<u> </u>	4	4
	<u>× 10.57%</u> 5 <u>× 16.16%</u>	5	x 18.02% 5
Multiply line 4 by line 5	= 6 =	6	= 6
Add lines 6 and 7 Newfoundland and Labrador tax on taxable income	+ 0 00 7 + 3,128 00 = 8 =	7 8	+ 7,909 00 7 = 8
Enter your Newfoundland and Labrador tax on taxable income	ne from line 8		9
Enter your Newfoundland and Labrador tax on split income from			+ 10
Add lines 9 and 10			= 11
Enter your Newfoundland and Labrador non-refundable tax cr line D in the Newfoundland and Labrador column in Part 3 of Newfoundland and Labrador dividend tax credit:		12	
Amount from line 120			
of your return 13			
Taxable dividends paid before March 22, 2002 6173 - x 9% =	14		
Line 13 minus amount			
beside box 6173 = x 5% =	+ 15		
Add lines 14 and 15	= +	16	
Newfoundland and Labrador overseas employment tax credit Amount from line 426 of federal Schedule 1	x 62.2% = +	17	
Newfoundland and Labrador minimum tax carry-over:			
Amount from line 427 of federal Schedule 1	× 62.2% = +	18	
Add lines 12, 16, 17, and 18	<u>=</u>		19
Line 11 minus line 19 (if negative, enter "0")	A of Form T4040		= 20
Newfoundland and Labrador additional tax for minimum tax p Add lines 20 and 21	burposes from line A of Form 11219		+ 21
Percentage of income allocated to Newfoundland and Labrad	Hor.		= 22
from column 5 of the chart in Part 1 of this form	JOI,		× % 23
Multiply line 22 by the percentage on line 23 Adju	usted Newfoundland and Labrador income tax		
Newfoundland and Labrador surtax	usted Newloundland and Labrador Income tax		=
Enter the amount from line 24		25	
Base amount	- 7,032 00	26	
Line 25 minus line 26 (if negative, enter "0")	<u> </u>	27	
Rate		28	
Multiply line 27 by line 28	= 7/0	_	+ 29
Add lines 24 and 29			= 30
Residents of Newfoundland and Labrador only,			
Enter the provincial foreign tax credit from Form T2036 Line 30 minus line 31. Enter this amount on line 32 on the bar	nok		31
Line 30 minus line 31. Enter this amount on line 32 on the bar	lun.		= 32

Part 4 – Provincial tax (Multiple jurisdictions)	T2203 – 2002
Section NL428MJ, Newfoundland and Labrador tax (continued)	
Enter the amount from line 32 on the front of this form	32
Newfoundland and Labrador political contribution tax credit	
Enter the Newfoundland and Labrador political contributions made in 2002 6175	33
Enter the amount from calculation chart below. (maximum \$500) Line 32 minus line 34 (if negative, enter "0")	► _ 34 = 35
Direct equity tax credit	
	• 36
Unused direct equity tax credit from previous years Line 36 plus line 37 Line 35 minus line 38 (if negative, enter "0") Enter the result on line 1 in Part 5 of this form Newfoundland and Labrador tax	37 — 38 = 39
	40 41 42 Newfoundland •43 6179
 Calculation chart for Newfoundland and Labrador political contribution tax credit Determine the amount to enter on line 34 as follows: if your contributions (on line 33) are more than \$1,150, enter \$500 on line 34; if your contributions are \$1,150 or less, use the amount on line 33 	If line 33 is
to determine which ONE of the following columns to complete. If line 33 is more than \$100, but no more than \$550 from line 33 in the applicable column	more than \$1,150
	<u>- 550 00 46</u> = 47
Multiply line 47 by line 48 x 75%	× 33.33% 48 = 49
Add lines 49 and 50. Enter the result on line 34.	+ 300 00 50 = 51

Schedule NL(S2)MJ

T2203 - 2002

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

If, at the end of the year, your spouse or common-law partner was a resident of Newfoundland and Labrador, complete this schedule to 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 2002 return, use the amounts that he or she would use on Form NL428, *Newfoundland and Labrador Tax and Credits*, or if applicable, in the Newfoundland and Labrador 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 and Labrador**, enter on lines 1, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 the **lesser** of the federal or the applicable provincial or territorial amount designated in your name on the back of his or her Form T2202 or T2202A.

Age amount (if he or she was 65 or older in 2002):			
If your spouse or common-law partner's net income is \$25,921 or less, enter \$3,482.		,	
Otherwise, enter the amount from line 5808 of his or her Form NL428.			1
Pension income amount: Enter the amount from line 5836 of his or her Form NL428		+	2
Disability amount : Enter the amount from line 5844 of his or her Form NL428		+	3
Tuition and education amounts:			
Enter the provincial amount designated 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 1 of his or her Form NL428	6		
Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NL428	7		
Spouse or common-law partner's adjusted taxable income:			
Line 6 minus line 7 (if negative, enter "0")		_	8
Line 5 minus line 8 (if negative, enter "0"). Enter this amount on			
line 5864 in the Newfoundland and Labrador Newfoundland and Labrador amounts			
column in Part 3 of Form T2203. transferred from your spouse or common-law partner		=	9
401-S2			
	Sc	hedule NL(S	11)M.
Noveformallored and Labraday Trition and Education Amor-			3 – 2002
Newfoundland and Labrador Tuition and Education Amou	ints	5 12203	_ 2002

If you were a resident of Newfoundland and Labrador, complete Schedule NL(S11), Provincial Tuition and Education Amounts, and refer to the introduction of Part 3 of Form T2203. If you were a student who was not a resident of Newfoundland and Labrador, at the end of the year, but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Newfoundland and Labrador tuition and education amounts to claim on line 5856 in the Newfoundland and Labrador column in Part 3 of Form T2203. 2001 unused tuition and education amounts Enter on line 1 whichever of the following amounts from your 2001 Notice of Assessment or Notice of Reassessment is less: your unused provincial or territorial tuition and education amounts, if applicable, or your unused federal tuition and education amounts 2 Enter your eligible tuition fees paid for 2002 Education amount for 2002: Use columns B and C of forms T2202 and T2202A; (only one claim per month, maximum 12 months) Enter the number of months from Column B (do not include any month that is also included in column C) × \$60 × \$200 = Enter the number of months from column C Add lines 2, 3, and 4 Total 2002 tuition and education amounts 5 Add lines 1 and 5 Total available tuition and education amounts 7 Taxable income from line 260 of your return Total of lines 5804 to 5848 of the Newfoundland and Labrador column in Part 3 of Form T2203 8 Line 7 minus line 8 (if negative, enter "0") Enter the amount from line 6 or line 9, whichever is less, on line 5856 in the Newfoundland and Labrador **Newfoundland and Labrador** column in Part 3 of Form T2203 tuition and education amounts



Newfoundland and Labrador worksheet (MJ)

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

Line 5808 - Age amount	
	0.400.00
Maximum amount	3,482 00 1
Your net income from line 236 of your return	
Base amount 25,921 00 3	3
Line 2 minus line 3 (if negative, enter "0") = 4	
Applicable rate × 15%	
Multiply line 4 by line 5 =	6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Newfoundland and Labrador column.	= 7
Line 5812 or 5816 - Spouse or common-law partner amount OR amount for an eligible dependent	ndant
Base amount	6,661 00 1
Spouse or common-law partner's net income OR dependant's net income (from line 236 of his or her return)	_ 2
Line 1 minus line 2 (if negative, enter "0")	
Enter, on line 5812 OR 5816 in the Newfoundland and Labrador column, \$6,055 or the amount on line 3, 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)	- 7,110 00 1 - 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 and Labrador column, enter the amount claimed	- 4 = 5
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 Newfoundland and Labrador column, the total amount claimed for all dependants.	
Line 5840 - Caregiver amount	
Base amount	13,853 00 1
Dependant's net income (from line 236 of his or her return)	<u> </u>
	= 3
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,353, enter \$2,353) If you claimed this dependant on line 5816 in the Newfoundland and Labrador column, enter the amount claimed	<u>=</u> 3
	= 5
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=
Complete this calculation for each dependant. Enter, on line 5840 in the Newfoundland and Labrador column, the total amount claimed for all dependants.	
Line 5848 — Disability amount transferred from a dependant	
If your dependant was not a resident of Newfoundland and Labrador at the end of the year, do not use this chart. Instead, use the	the federal worksheet
for line 318, but enter "0" on line 2 of that worksheet, and enter the result on line 5848 in the Newfoundland and Labrador column.	
Base amount	4,233 00 1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NL428	+ 2
Add lines 1 and 2	= 3
Dependant's taxable income (from line 1 of his or her Form NL428)	_ 4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	
Enter, on line 5848 in the Newfoundland and Labrador column, \$4,233 or the amount on line 5, whichever is less	= 5
Complete this calculation for each dependant.	
Enter, on line 5848 in the Newfoundland and Labrador column, the total amount claimed for all dependants.	
Line 5876 - Medical expenses	
Allowable medical expenses	1
Enter \$1,614 or 3% of line 236 of your return, whichever is less	
Line 1 minus line 2 (if negative, enter "0")	= 3
Dependant's net income, if applicable (from line 236 of his or her return) 4	. ———
Base amount - 7,410 00 5	· 5
Live Assistant For F (Very professor and policy)	, }
A dividence to a to a	, 7
	·
Multiply line 6 by line 7. 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 and Labrador column.	8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Newfoundland and Labrador column.	= 9

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	n line 260 of your return								1
Use the amount on line 1 to determine following columns you have to co		If line 1 is \$30,754 or less		If line 1 is more than \$30,75 not more than \$6		m	If line 1 is ore than \$61 ,	509	
Enter the amount from line 1 in t	the applicable column		2		2	2			2
Line 2 minus line 3 (cannot be n	egative)	- 0 00 =	4	- 30,754 =	4	3 <u>-</u> 4 <u>=</u>	61,509		4
Multiply line 4 by line 5		× 9.8% = + 0 00	6	x 13.8% = + 3,014		5 <u>×</u> 5 <u>=</u>	7,258		5 6 7
Add lines 6 and 7	Prince Edward Island tax on taxable income	= 0 00	8	= 3,014		3 =	1,230	00	8
Enter your Prince Edward Island									9
Enter your Prince Edward Island	I tax on split income from line	15 of Form T1206				<u>+</u>			10
Add lines 9 and 10						=_			11
Enter your Prince Edward Island					1 .	_			
line D in the Prince Edward Islar		n	_		1	2			
Prince Edward Island dividend to	****				_	_			
Amount from line 120 of your re		× 7.7% =	_	+	1	3			
Prince Edward Island overseas	• •	57.5 0/				_			
Amount from line 426 of federa		× 57.5% =	_	+	1	4			
Prince Edward Island minimum t	•	57.5 0/				_			
Amount from line 427 of federa	al Schedule 1	× 57.5% =	_	+	1	5			
Add lines 12 through 15			_	=	<u> </u>	<u> </u>	•		16
Line 11 minus line 16 (if negative		·	F4040			=			17
Prince Edward Island additional	tax for minimum tax purposes	s from line B of Form	11219			<u>+</u>			18
Add lines 17 and 18						=			19
Prince Edward Island surtax:					1 _	_			
Amount from line 19			_		2				
Base amount			_	<u> </u>					
Line 20 minus line 21 (if negat	ive, enter"0")		_	= 40.0		2			
Applicable rate			_	x 10 °	% 2	3		ı	
Multiply line 22 by line 23			_	=	<u> </u>	<u>+</u>			24
Add lines 19 and 24	to Driver Edward Island from	l	: D	A of this forms		=		0/	25
Percentage of income allocated						×		%_	26
Multiply line 25 by the percentage	je on line 26	Adjusted Prince E	awara	Island Income	tax	=		<u> </u>	27
If, at the end of the year, you we Residents of Prince Edward Is	sland only: Enter any unused	low-income tax		ount from line 2	7 on lin	e 51 o	f the next pa	age.	
reduction from line 73 of your sp					_	0			
line 58 of Section PE428MJ in P	raπ 4 of his or her Form 12200	s, ii applicable	6342			8			
Percentage from line 26 above	re on line 20			×	% 2	9		ı	0.0
Multiply line 28 by the percentage			_	<u>=</u>	<u> </u>				30
Line 27 minus line 30 (if negative	e, enter 0)					=			31

If you are claiming an amount on line 28, enter the amount from line 31 on line 49 of the next page. Otherwise, continue on line 32 of the next page to calculate your Prince Edward Island low-income tax reduction.

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, 2002, you have to agree on who will claim this tax reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person.

Basic reduction	claim \$250 633	39	32		
Reduction for spouse or common-law partner	claim \$250 63 4		33		
Reduction for an eligible dependant claimed at line 5816	claim \$250 63 4		34		
Reduction for dependent children born in 1984 or later	•		-		
Number of dependent children 6099	× \$200 =	+	35		
Add lines 32 through 35		=	•		36
The miles of the original of					
Enter your net income from line 236 of your return			37		
Enter your spouse or common-law partner's net income from page 1 of	f vour return	+	38		
Net family income: Add lines 37 and 38	- your rotain	=	39		
Base amount		- - 15,000 00			
Line 39 minus line 40 (if negative, enter "0")			41		
Applicable rate		= x 5%	42		
Multiply line 41 by line 42		× 5%	- 72		43
		=			44
Line 36 minus line 43 (if negative, enter "0") Percentage on line 26 in this section			-	0/	
			-		45
Multiply line 44 by the percentage on line 45 Prince Edv	vard Island low-li	ncome tax reduction	-	=	46
Enter the amount from line 27 in this section			_		47
Enter your Prince Edward Island low-income tax reduction from line 46	<u> </u>		-		48
Line 47 minus line 48 (if negative, enter "0")			-		49
Residents of Prince Edward Island only: Enter the provincial foreign	tax credit from Fo	orm T2036	_		50
Line 49 minus line 50			_	=	51
Prince Edward Island political contribution tax credit					
Enter the Prince Edward Island political contributions made in 2002	633	38	52		
			_		
Enter the credit you calculated in the chart below (m	aximum \$500)		53		
		ward Island political	-		
Enter the amount from line 51 or 53 whichever is less		ontribution tax credit		_	54
Line 51 minus line 54		THE IS ALL OF LAX OF CALL	-		•
Enter the result on line 2 in Part 5 of this form	Princ	ce Edward Island tax		_	55
Enter the result of time 2 in rate of this form	111110	ce Luwaru isianu tax	_		55
☐ Unused low-income tax reduction that can be claimed by your	spouse or comm	on-law partner			
	•	•			56
Enter the amount from line 44			-		56 57
Enter the amount from line 25 in this section		Harrier de autorier	-		
Line 56 minus line 57 (if negative, enter "0")		Unused amount	-	=	58
Only define the state of the SO. Define of the state of a cliffical of	(4!4			
Calculation chart for line 53 – Prince Edward Island political co	ontribution tax cr	eait —			
Determine the amount to enter on line 53 as follows:					
• if your contributions (on line 52) are more than \$1,156, enter \$500	O on line 53:				
• if your contributions are \$1,156 or less, use the amount on line 52				==.	
to determine which ONE of the following columns to complete		If line 52 is	_4	If line 52 is	
	If line 52 is	more than \$100 , but none than \$550	ΙΟΙ	more than \$550, but not more than \$1,156	ι
Enter your total contributions	100 or less	more man \$330		more man \$1,130	
from line 52 in the applicable column				<u> </u>	59
<u>-</u>	0 0 0	_ 100 00		- 550 00	60
Line 59 minus line 60		=		=	61
×	75%	× 50%			62
Multiply line 61 by line 62			-		63
		=			03
+	0 00	= + 75 00	-		
Add lines 63 and 64. Enter the result on line 53.	0 00	= + 75 00 =	- 1	+ 300 00	

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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 2002 return, use the amounts that he or she would use on Form PE428, *Prince Edward Island Tax and Credits*, 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 lines 1, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 the **lesser** of the federal or the applicable provincial or territorial amount designated in your name on the back of his or her Form T2202 or T2202A.

Age amount (if he or she was 65 or older in 2002):				
If your spouse or common-law partner's net income is \$26,9	941 or less, enter \$3,619.			
Otherwise, enter the amount from line 5808 of his or her Fo	rm PE428.			1
Pension income amount:				
Enter the amount from line 5836 of his or her Form PE428		+	-	2
Disability amount:				
Enter the amount from line 5844 of his or her Form PE428		+	-	3
Tuition and education amounts:				
Enter the provincial amount designated in your name on the	back of his or her Form T2202 or T2202A	+	-	4
Add lines 1 to 4		=	:	5
Spouse or common-law partner's taxable income:				
Enter the amount from line 1 of his or her Form PE428	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:			ļ	
Line 6 minus line 7 (if negative, enter "0")	<u> </u>	➤ <u>-</u>	-	8
Line 5 minus line 8 (if negative, enter "0").			7	
Enter this amount on line 5864 in the	Prince Edward Island amounts transferred			
Prince Edward Island column in Part 3 of Form T2203	from your shouse or common-law narther		_	a

Prince Edward Island Tuition and Education Amounts

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.

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 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.

2001 unused tuition and education	n amounts				
Enter on line 1 whichever of the	following amounts from your 20	001 Notice of Assessme	nt or Notice of		
Reassessment is less: your un	used provincial or territorial tu	iition and education amo	unts, if applicable, or		
your unused federal tuition and	education amounts				1
Enter your eligible tuition fees pai	d for 2002				
Education amount for 2002: Use	columns B and C of forms T220	2 and T2202A;			
(only one claim per month, maxin	num 12 months)				
Enter the number of months fro	m Column B				
(do not include any month that i	s also included in column C)	× \$60 =	+		
Enter the number of months fro	m column C	× \$200 =	+		
Add lines 2, 3, and 4	Total 2002 tuition and	l education amounts	=	+	5
Add lines 1 and 5		Total available tuition an	nd education amounts	=	6
Taxable income from line 260 of	our return				7
Total of lines 5804 to 5848 of the	Prince Edward Island column ir	Part 3 of Form T2203		_	8
Line 7 minus line 8 (if negative, e	nter "0")			=	9
Enter the amount from line 6 or li			dward Island tuition		
line 5856 in the Prince Edward Is	and column in Part 3 of Form T	2203 and	education amounts		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 5808 - Age amount	
Maximum amount	3,619 00 1
	2
	3
Line 2 minus line 3 (if negative, enter "0")	4
Applicable rate × 15%	5
Multiply line 4 by line 5	_ 6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the PE column.	7
Line 5812 - Spouse or common-law partner amount	
Base amount	6,923 00 1
Spouse or common-law partner's net income (from page 1 of your return)	- 0,323 00 1 - 2
Line 1 minus line 2 (if negative, enter "0")	
Enter, on line 5812 in the Prince Edward Island column, \$6,294 or the amount on line 3, whichever is less	= 3
Line 5816 - Amount for an eligible dependant	
Base amount	6,923 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 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)	= 3
If you claimed this dependant on line 5816 in the Prince Edward Island column, enter the amount claimed	_ 4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
Complete this calculation for each dependant.	
Enter, on line 5820 in the Prince Edward Island column, the total amount claimed for all dependants.	
Line 5840 - Caregiver amount	
Base amount	14,399 00 1
Dependant's net income (from line 236 of his or her return)	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,446, enter \$2,446)	= 3
If you claimed this dependant on line 5816 in the Prince Edward Island column, enter the amount claimed	_ 4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
Complete this calculation for each dependant.	
Enter, on line 5840 in the Prince Edward Island column, the total amount claimed for all dependants.	

Prince Edward Island worksheet (MJ) (continued)

Line 5844 - Disability amount		
Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2002)		4,400 00 1
Supplement calculation if you were under age 18 on December 31, 2002.		
Maximum supplement 3,015 00	0 2	
Total child care and attendant care expenses		
claimed for you by anyone 3		
Base amount – 2,050 00 4		
Line 3 minus line 4 (if negative, enter "0")	5	
Line 2 minus line 5 (if negative, enter "0")		6
Add lines 1 and C		7
Add lines 1 and 6	_	
Enter on line 5844 in the Prince Edward Island column (maximum claim \$7,415), the total amount claimed, unless this chart is being completed for the claim on line 5848.		
Line 5848 - Disability amount transferred from a dependant		
If your dependant was not a resident of Prince Edward Island at the end of the year, do not use this chart. Insworksheet for line 318, and enter the result on line 5848 in the Prince Edward Island column. Enter the amount from line 7 of the chart for line 5844 for the dependant. Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428 Add lines 1 and 2 Dependant's taxable income (from line 1 of his or her Form PE428) Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0") Enter, on line 5848 in the Prince Edward Island column, the amount on line 1 or line 5, whichever is less Complete this calculation for each dependant. Enter, on line 5848 in the Prince Edward Island column, the total amount claimed for all dependants.	+ = - - =	1 2 3 4 5 5
Line 5876 - Medical expenses	_	
Allowable medical expenses		1
Enter \$1,678 or 3% of line 236 of your return, whichever is less		2
Line 1 minus line 2 (if negative, enter "0")	_ =	3
Dependant's net income, if applicable (from line 236 of his or her return)	4	
Base amount - 7,412 00		
Line 4 minus line 5 (if negative, enter "0")	6	
Adjustment factor × 4	_ ₇	
Multiply line 6 by line 7.	_	
Calculate lines 4 to 8 for each dependant , and enter the total medical expenses		

adjustment on line 8 and on line 5782, below the Prince Edward Island column.

Enter this amount on line 5876 in the Prince Edward Island column.

Line 3 minus line 8 (if negative, enter "0").

Section NS428MJ, Nova Scotia tax

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

Enter your taxable income from	n line 260 of your return								1
Use the amount on line 1 to det following columns you have to co		If line 1 is \$29,590 or less		If line 1 is ore than \$29,590 to more than \$59		mor	If line 1 is	180	
Enter the amount from line 1 in	the applicable column		2		2		1		2
		- 0 0		29,590		_	59,180	00	3
Line 2 minus line 3 (cannot be r	negative)	=	4 =	-,	4	=			4
·		× 9.77%	5 ×	14.95%	5	×	16.67%	6	5
Multiply line 4 by line 5		=	6 =		6	=			6
		+ 0 0	0 7 +	2,891	00 7	+	7,315	00	7
Add lines 6 and 7	Nova Scotia tax on taxable income	=	8 =		8	_			8
Enter your Nova Scotia tax on to	axable income from line 8						ı		9
Enter your Nova Scotia tax on s		n T1206				+			10
Add lines 9 and 10						=			11
Enter your Nova Scotia non-refu	undable tax credits from								-
line D in the Nova Scotia colum	n in Part 3 of this form				12				
Nova Scotia dividend tax credit:									
Amount from line 120 of your	return	× 7.7% =	+		13				
Nova Scotia overseas employm		1							
Amount from line 426 of federa		× 57.5% =	_ +		14				
Nova Scotia minimum tax carry		F7 F0/			45				
Amount from line 427 of feder Add lines 12 through 15	ai Scriedule 1	× 57.5% =	_ +		15		I	l	16
Line 11 minus line 16 (if negative	re enter "O")		_ =			=			17
Nova Scotia additional tax for m		C of Form T1219				+			18
Add lines 17 and 18	The state of the s	0 011 01111 1 1210				=			19
Percentage of income allocated	to Nova Scotia, from column 5	of the chart in Part 1	of this fo	rm		×		%	20
Multiply line 19 by the percentage				cotia income t	tax	=			21
Nova Scotia surtax: (Amount f		minus \$10,000) ×				+			22
Add lines 21 and 22						=			23
	were not a resident of Nova S va Scotia , continue on line 24.	Scotia, enter the amo	ount from	line 23 on line	38 belo	w.			
·									
Residents of Nova Scotia only	y: Enter the provincial foreigh ta	ix credit from Form I	2036			_			24
Line 23 minus line 24						=			25
Nova Scotia low-income ta If you had a spouse or common reduction as only one of you c	-law partner on December 31, 2	2002, you have to ag	• •						
Basic reduction	un laur nautu			claim \$3					26
Reduction for spouse or common Reduction for an eligible dependent				claim \$3 claim \$3					27
Reduction for dependent children b		nondont children	6099	× \$16					28 29
Add lines 26 through 29	JOHN IN 1704 OF IALEI. NUMBER OF GE	pendent children	0077	χ ψ10.	<u> </u>	<u>+</u> =			30
Enter your net income from line	236 of your return				31	-			
Enter your spouse or common-l		age 1 of your return	+		32				
Net family income: Add lines 3			=		33				
(Amount from line 33	minus \$15,000	0) × 5% (if negative,	enter "0")	=					34
Line 30 minus line 34 (if negative	re, enter "0")	Nova Scotia	ow-incon	ne tax reducti	on	=			35
Amount from the OF									20
Amount from line 25	uotion from line 25								36
Nova Scotia low-income tax red Line 36 minus line 37 (if negativ					_	Ē			37
Enter this amount on line 3 in P				Nova Scotia	ax	L			38
	5 66 101111			.1014 000114	.un	_			, 55

Schedule NS(S2)MJ

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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 2002 return, use the amounts that he or she would use on Form NS428, *Nova Scotia Tax*, 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 lines 1, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 the **lesser** of the federal or the applicable provincial or territorial 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 2002):					
If your spouse or common-law partner's net income is \$26,284 or	less, enter \$3,531.				
Otherwise, enter the amount from line 5808 of his or her Form NS	3428.				1
Pension income amount: Enter the amount from line 5836 of his	or her Form NS428			+	2
Disability amount: Enter the amount from line 5844 of his or hel	Form NS428		_	+	3
Tuition and education amounts:			_		
Enter the provincial amount designated in your name on the back	of his or her Form T22	202 or T2202A		+	4
Add lines 1 to 4			_	=	5
Spouse or common-law partner's taxable income:			_		
Enter the amount from line 1 of his or her Form NS428			6		
Enter the total of lines 5804, 5824, 5828, 5832, and			_		
5856 of his or her Form NS428		_	7		
Spouse or common-law partner's adjusted taxable income:					
Line 6 minus line 7 (if negative, enter "0")		=		_	8
			_		
Line 5 minus line 8 (if negative, enter "0"). Enter this amount on	Neva Castia ama	unts transferred fron	_		
line 5864 in the Nova Scotia column in Part 3 of Form T2203.		common-law partne		_	9
	your spouse or	common law partite	<u>-</u>		
9403-S2					
			Sc	chedule NS(S	311)M _s
Nova Scotia Tuition	and Education	on Amounts			3 – 2002
If you were a resident of Nova Scotia, complete Schedule NS(S introduction of Part 3 of Form T2203.	11), Provincial Tuition	and Education Amour	nts, ar	nd refer to the	
If you were a student who was not a resident of Nova Scotia , a column 4 in Part 1 of Form T2203, complete this schedule to calc 5856 in the Nova Scotia column in Part 3 of Form T2203.		•		•	
2001 unused tuition and education amounts					
Enter on line 1 whichever of the following amounts from your 20	01 Nation of Assassm	ont or Notice of			
Reassessment is less: your unused provincial or territorial tui			r		
your unused federal tuition and education amounts	tion and education am	iourits, ii applicable, o			1
your unused rederal tullion and education amounts					'
Enter your eligible tuitien face neid for 2002			2		
Enter your eligible tuition fees paid for 2002 Education amount for 2002: Use columns B and C of forms T2202	2 and T2202A:				
(only one claim per month, maximum 12 months)	2 and 12202A,				
Enter the number of months from Column B	600	ı			
(do not include any month that is also included in column C)	× \$60 =	+	_		
Enter the number of months from column C	× \$200 =	+		ı	_
Add lines 2, 3, and 4 Total 2002 tuition and Add lines 1 and 5		=	_ ▶	+	5
	Γotal available tuition a				6

Nova Scotia tuition

and education amounts

Taxable income from line 260 of your return

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

line 5856 of the Nova Scotia column in Part 3 of Form T2203

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

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

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 amount	3,531 00 1
Your net income from line 236 of your return	2
22.22.4.22	3
Line 2 minus line 3 (if negative, enter "0")	4
Applicable rate × 15%	5
Multiply line 4 by line 5 =	▶_ 6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Nova Scotia column	= 7
Line 5812 - Spouse or common-law partner amount	
Base amount	6,754 00 1
Spouse or common-law partner's net income (from page 1 of your return)	_ 2
Line 1 minus line 2 (if negative, enter "0")	
Enter, on line 5812 in the Nova Scotia column, \$6,140 or the amount on line 3, whichever is less	= 3
Line FOAC	
Line 5816 – Amount for an eligible dependant	
Base amount	6,754 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 Nova Scotia column, \$6,140 or the amount on line 3, whichever is less	= 3
Line 5820 — Amount for infirm dependants age 18 or older	
	7 224 00 4
Base amount Dependent's not income (from line 226 of his or her return)	7,231 00 1
Dependant's net income (from line 236 of his or her return)	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,386, enter \$2,386)	= 3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed	_ 4 5
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=] 3
Complete this calculation for each dependant. Enter, on line 5820 in the Nova Scotia column, the total amount claimed for all dependants.	
Enter, on line 5620 in the Nova Scotia column, the total amount claimed for an dependants.	
Line 5840 - Caregiver amount	
Base amount	14,047 00 1
Dependant's net income (from line 236 of his or her return)	_ 2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,386, enter \$2,386)	= 3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed	_ 4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
Complete this calculation for each dependant.	

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

Nova Scotia worksheet (MJ) (continued)

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2002)	4,293 00 1
Supplement calculation if you were under age 18 on December 31, 2002.	
Maximum supplement 2,941 0	00 2
Total child care and attendant care expenses	
claimed for you by anyone 3	
Base amount - 2,000 00 4	
Line 3 minus line 4 (if negative, enter "0")	5
Line 2 minus line 5 (if negative, enter "0")	
Add lines 1 and 6	= 7
Enter on line 5844 in the Nova Scotia column (maximum amount \$7,234), the total amount claimed, unless this chart is being completed for the claim on line 5848.	
Line 5848 — Disability amount transferred from a dependant If your dependant was not a resident of Nova Scotia at the end of the year, do not use this chart. Instead, us for line 318, and enter the result on line 5848 in the Nova Scotia column.	e the federal worksheet
Enter the amount from line 7 of the chart for line 5844 for the dependant.	1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NS428	+ 2
Add lines 1 and 2	$\frac{\tau}{=}$ 3
Dependant's taxable income (from line 1 of his or her Form NS428)	— =
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	— — —
Enter, on line 5848 in the Nova Scotia column, the amount on line 1 or line 5, whichever is less	= 5
Complete this calculation for each dependant.	
Enter, on line 5848 in the Nova Scotia column, the total amount claimed for all dependants.	
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")	= 3
Dependant's net income, if applicable (from line 236 of his or her return)	4
7.004	00 5
Line 4 minus line 5 (if negative, enter "0")	<u> </u>
A division and for stars	 ₇
Line 4 minus line 5 (if negative, enter "0") Adjustment factor Multiply line 6 by line 7.	
Calculate line 4 to line 8 for each dependant, and enter the total medical expenses	

Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Nova Scotia column.

Section NB428MJ, New Brunswick tax

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

Enter your taxable income from line 260 of your	return								_			Ш	1
Use the amount on line 1 to determine which ONE of the following columns you have to complete. Enter the amount from line 1 in the applicable	If line 1 is		\$31,677, but not more th		than	If line 1 is more than \$63,354, but not more than \$103,000							
column													2
		0	00		31,677	00		63,354	00		103,000	00	3
Line 2 minus line 3 (cannot be negative)	=			=			=			=			4
	×	9.68	%	×	14.82	2%	×	16.52	%	×	17.84	%	5
Multiply line 4 by line 5	=			=			=			=			6
	+	0	00	<u>+</u>	3,066	00	<u>+</u>	7,761	00	+	14,310	00	7
Add lines 6 and 7 New Brunswick tax on taxable income	=			=			_			<u>=</u>			8
Enter the amount from line 335 of your federal Sci	hadula 1						∢ 9.68⁰	o/ _					9
Donations and gifts	iledule i						9.00	/0 =	_	_			Э
Enter the amount from line 345 of your federal So	chedule 9				İ	,	4 9.68	% -		+			10
Enter the amount from line 347 of your federal So							17.84		_	+		_	11
The are amount from the carrier by	31104410 0						11.01	70 —	_	Ė			
Add lines 9, 10, and 11		N	ew B	runsv	ick non-re	efund	lable t	ax credit	<u>s</u>	<u></u>		Ш	12
Enter your New Brunswick tax on taxable income	from line 8	3											13
Enter your New Brunswick tax on split income from			1 T12	06					_	+			14
Add lines 13 and 14									_	=			15
									_				
Enter your New Brunswick non-refundable tax cre	dits from I	ine 12							16				
N.B. dividend tax credit:													
Amount from line 120 of your federal return				× 7	.6% =	+			_ 17				
N.B. overseas employment tax credit:													
Amount from line 426 of federal Schedule 1				× 5	57% =	+			_ 18				
N.B. minimum tax carry-over:													
Amount from line 427 of federal Schedule 1				×5	57% =	+			_ 19			1	
Add lines 16, 17, 18 and 19						=			_ ▶	=			20
Line 15 minus line 20 (if negative, enter"0")		l' '	D . ()		T4040				_	=			21
New Brunswick additional tax for minimum tax pur	poses froi	m line i	D OT I	-orm	1219				_	+			22
Add lines 21 and 22	, from ool	uman F	of the	br	tin Dort 1 d	of thic	form		_	=			23
Percentage of income allocated to New Brunswick Multiply line 23 by the percentage on line 24	K, ITOITI COI	umm 5			ted New B			a a ma ta	_	×		%	24
Multiply line 23 by the percentage on line 24				Aajus	ea New B	runs	NICK II	icome ta	<u> </u>	=		<u> </u>	25
Residents of New Brunswick only: Enter the pre Line 25 minus line 26 Residents of New Brunswick only: Enter any ur from line 44 of your spouse or common-law partner Section NB428MJ in Part 4 of his or her Form T22	ovincial fo nused low er's Form l	reign to	ax cree e tax , or fr	edit fro	m Form T2		line 2	5 on line 4	44 of 1	<u>-</u> =	ext page.		26 27 28
Line 27 minus line 28 (if negative, enter "0")									_	=			29

If you are claiming an amount on line 28, enter the amount from line 29 on line 44 of the next page. Otherwise, continue on line 30 of

the next page to calculate your New Brunswick low-income tax reduction.

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

Add lines 57 and 58. Enter the result on line 46.

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

If you had a spouse or common-law partner on December 31, 2002, you have to agree on who will claim this reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person.

Basic reduction	claim \$326 615	57	30	
Reduction for your spouse or common-law partner	claim \$326 615		31	
Reduction for an eligible dependant claimed on				
line 305 of federal Schedule 1	claim \$326 615	59 +	32	
Add lines 30, 31, and 32	maximum \$652	=		33
Enter your net income from line 236 of your return	_		34	
Enter your spouse or common-law partner's net income from pa	ge 1 of your return	+	35	
Net family income: Add lines 34 and 35		=	36	
Base amount		_ 11,000 00	37	
Line 36 minus line 37 (if negative, enter "0")		=	38	
Applicable rate		× 5%	39	1
Multiply line 38 by line 39		=	. > <u>-</u>	40
Line 33 minus line 40 (if negative, enter "0")	New Brunswick low-in	ncome tax reduction	<u>=</u>	41
Enter the amount from line 27 in this section				42
Enter your New Brunswick low-income tax reduction from line 4	1		·	43
Line 42 minus line 43 (if negative, enter "0")				44
<u> </u>				
New Brunswick political contribution tax credit				
New Brunswick political contributions made in 2002	615	55	45	
Enter the credit calculated in the chart for line 46 below		(maximum \$500)	_	46
Line 44 minus line 46 (if negative, enter "0")		,	=	47
			,	
Labour-sponsored venture capital tax credit				
Labour-sponsored venture capital fund tax credit				
from Certificate NB-LSVC-1		(maximum \$750)	6167 —	• 4
Line 47 minus line 48 (if negative, enter "0")				
Enter this amount on line 4 in Part 5 of this form		New Brunswick tax	. ⊨	49
Unused low-income tax reduction that can be claimed by	your spouse or comm	on-law partner ——		
		•		50
Enter the amount from line 43				50
Enter the amount from line 42		University and a superior to	<u> </u>	51 52
Line 50 minus line 51 (if negative, enter "0")		Unused amount		52
Your spouse or common-law partner can claim this amount o on multiple jurisdictions, on line 28 in section NB428MJ of Pa			she is also sub	ect to tax
	ontribution tax credit			
-	ontribution tax ordan			
Determine the amount to enter on line 46 as follows:				
 if your contributions (on line 45) are more than \$1,075, en 				
if your contributions are \$1,075 or less, use the amount or		If line 45 is	If lir	ne 45 is
to determine which ONE of the following columns to comp	ete. If line 45 is	more than \$200, but n		\$550 , but not
Enter your total contributions	\$200 or less	more than \$550	more t	han \$1,075
				53
I from line 45 in the applicable column				
from line 45 in the applicable column	_ 0.00	_ 200.00		
	<u> </u>	<u> </u>		550 00 54
Line 53 minus line 54	=	=	=	550 00 54 55
				550 00 54

Section ON428MJ, Ontario tax

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

Enter your taxable income from line 260 of your return				_			1
Use the amount on line 1 to determine which ONE of the following columns you have to complete.	If line 1 is \$31,893 or less		If line 1 is more than \$31,893, not more than \$63,7		mo	If line 1 is re than \$63,78	86
Enter the amount from line 1 in the applicable column		2		2			2
Line 2 minus line 3 (cannot be negative)	- 0 00 = x 6.05%	3 4 5	- 31,893 00 = 9.15%) 3 _ 4 _ 5	 =×	63,786 (00 3 4 5
Multiply line 4 by line 5	=	6	=	- 6	=	1111070	— ₆
Add lines 6 and 7 Ontario tax on taxable income	+ 0 00	7 8	+ 1,930 00	8	+	4,848 (00 7 8
Enter your Ontario tax on taxable income from line 8				_			9
Residents of Ontario only: Enter your Ontario tax on split inco	me from line 15 of For	m T	1206		+		10
Add lines 9 and 10				_	<u>=</u>		11
Enter your Ontario non-refundable tax credits from line D in the Ontario column in Part 3 of this form				_ 12	ł		
Ontario dividend tax credit for residents of Ontario only :	,						
Amount from line 120 of your return	× 5.13% =		+	_ 13	1		
Ontario overseas employment tax credit for residents of Ontari							
Amount from line 426 of federal Schedule 1	× 38.5% =	F200	+	_ 14			
Enter your Ontario minimum tax carryover from line 69 of Form	11219-UN	5209	+	_ 15	·		16
Add lines 12, 13, 14, and 15 Line 11 minus line 16 (if negative, enter "0")	_		=		=		— 16 17
Enter your Ontario additional tax for minimum tax purposes from	line F of Form T1219			_	= +		'/ 18
Add lines 17 and 18	TIME L OFF ONL TIZES			_	=		— 18 19
Percentage of income allocated to Ontario, from column 5 of the	e chart in Part 1 of this	forr	n	_	<u>-</u>	9/	
Multiply line 19 by the percentage on line 20				_	=	Í	21
Complete lines 22 to 27 only if you entered an amount on line 18 Amount from line 18 of Form T1219-ON	5 above, otherwise , e	nter	"0" on line 27, and	conti		n line 28.	
Amount from line 42 of Form T1219-ON			+	23			
Amount from line 65 of Form T1219-ON			+	_ 24			
Add lines 22, 23 and 24			=	25			
Percentage of income not allocated to Ontario: 100% minus pe	rcentage on line 20		× %	_			
Multiply line 25 by the percentage calculated on line 26	-		=	_ >	-		27
Line 21 minus line 27 (if negative, enter "0")				_	=		28

If, at the end of the year, you were a resident of Ontario, enter the amount from line 28 on line 28 of the next page, and continue on line 29.

If you were **not a resident of Ontario**, enter the amount from line 28 on line 39 of the next page, and continue on line 40.

Section ON428MJ, Ontario tax (continued)

A -1:	£ ! - 4 -	of Outon's

Aujustinents for residents	3 OI OIIIai IO							
Enter the amount from line 28							2	28
Ontario pension income amou								
the Ontario column in Part 3 of			× 6.05% =			29		
Ontario dividend tax credit from				+		30		
Ontario overseas employment	tax credit from line 14 in the	nis section		+		31		
Add lines 29, 30, and 31				=		32		
Percentage of income not alloc		nus percent	tage on line 20	×	%	33		
Multiply line 32 by the percentage	-			=		<u></u>		34
Line 28 minus line 34 (if negat	·					=	3	35
Ontario tax on split income from						36		
Percentage of income not alloc		nus percent	tage on line 20	×	%	37		
Multiply line 36 by the percentage	age calculated on line 37			=		+	3	38
Add lines 35 and 38; or								
if you were not a resident of O	ntario, enter the amount fro	om line 28	Adjuste	ed Ontario inc	come tax	<u>=</u>	3	39
Ontario surtax								
(Line 39	minus \$3,685) x 20% (40		
(Line 39	minus \$4,648) × 36% (if negative,	enter "0") =	+		41		
Add lines 40 and 41				=		<u>+</u>		12
Add lines 39 and 42						=	4	13
Residents of Ontario only: E	nter your Ontario foreign ta	ax credit fro	m Form T2036					14
Line 43 minus line 44						<u>=</u>	4	15
Ontario tax reduction – (for Basic reduction If you had a spouse or commo			only the person		161 00	46		
who has the higher net incom	ne can claim the reduction							
Reduction for dependent child	ren born in 1984 or later umber of dependent childr	en 6269	× \$328 =	+		47		
Reduction for disabled or infirm			× \$328 =			48		
Add lines 46, 47, and 48	isabled of Illillilli dependal	115 0071	x ψ320 =	-		49		
Add lifles 46, 47, and 46			_	=		49		
Enter the amount from line 49		×	2 =			50		
Enter the amount from line 45			_	_		51		
Line 50 minus line 51 (if negat	ve. enter "0")	Ontari	io tax reduction	=		_	5	52
Line 45 minus line 52 (if negat				-		=	5	53
0		NIFO\	114 -					
Ontario investment and e		•	creaits					
Labour-sponsored investme								
Total cost of shares from boxe	s 02 and 04	450/		07F		4		
of OIEO(LSIF) certificate(s)		× 15% (maximum \$750) 6	2/5		● 54		
Total cost of ROIF eligible sha of OIEO(LSIF) certificate(s)	res from boxes 03 and 05	× 5% (ı	maximum \$ 250) 6	276 +		● 55		
Employee ownership (EO) ta Credit amount from boxes 09 a	x credit and 11							
of OIEO(EO) certificate(s)	(maximum \$4,15	60) 6280	•	56				
Unused employee ownership t	ax credits from							
the previous five years		<u>+</u>	5	7				
Add lines 56 and 57		<u>=</u>		+		58		
Add lines 54, 55, and 58		C	IEO tax credits	=		<u> </u>	5	59
Line 53 minus line 59 (if negat	ve, enter "0")						6	60
Enter your Ontario qualifying e	nvironmental trust tax cred	dit					6	31
Line 60 minus line 61 (if negat	ve, enter "0")							
Enter the result on line 5 in Pa	rt 5 of this form			Or	ntario tax	=	6	62

Ontario Amounts Transferred From Your Spouse or Common-law Partner

Schedule ON(S2)MJ

T2203 - 2002

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 2002 return, use the amounts that he or she would use on Form ON428, Ontario Tax. If he or she was **not a resident of Ontario** at the end of the year, complete Form ON428 or ON428(MJ) for him or her as if he or she were a resident of Ontario.

Age amount (if he or she was 65 or older in 2002):		
If your spouse or common-law partner's net income is \$27,938 or less, enter \$3,753.		
Otherwise, enter the amount from line 5808 of his or her Form ON428.		1
Pension income amount:		
Enter the amount from line 5836 of his or her Form ON428	+	2
Disability amount:		
Enter the amount from line 5844 of his or her Form ON428	+	3
Tuition and education amounts: Enter the provincial amount designated in your name on the back of his or		
her Form T2202 or T2202A. If he or she was not a resident of Ontario, complete Schedule ON(S11)MJ on the		
next page to determine the amount to enter on this line.	+	4
Add lines 1 to 4	=	5
Spouse or common-law partner's taxable income:		
Enter the amount from line 1 of his or her Form ON428		
Enter the total of lines 5804, 5824, 5828, 5832,		
and 5856 of his or her Form ON428		
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 Ontario amounts transferred from		
line 5864 in the Ontario column in Part 3 of Form T2203. your spouse or common-law partner	=	9

Schedule ON(S11)MJ

T2203 - 2002

Ontario Tuition and Education Amounts

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.

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, use this schedule to determine the amount you can claim as a transfer. Complete it for each student as if he or she were a resident of Ontario.

2001 unused tuition and education amounts Enter your unused provincial or territorial tuition and education amounts from your 2001 <i>Notice of Assessment or Notice of Reassessment</i> . If you do not have provincial or territorial amounts, enter your unused federal tuition and education amounts.	
Assessment or Notice of Reassessment. If you do not have provincial or territorial amounts,	
Assessment or Notice of Reassessment. If you do not have provincial or territorial amounts,	
enter your unused federal tuition and education amounts.	
	1
Enter your eligible tuition fees paid for 2002	
Education amount for 2002: Use column B and column C of Form T2202 and Form T2202A;	
(only one claim per month, maximum 12 months)	
Enter the number of months from column B ,	
(do not include any amount that is also included in column C) × \$124 = +	
Enter the number of months from column C × \$414 = + 4	
Add lines 2, 3, and 4 Total 2002 tuition and education amounts = +	5
Add lines 1 and 5 Total available tuition and education amounts =	6
Taxable income from line 260 of your return Total of lines 5804 to 5848 in the Ontario column in Part 3 of Form T2203 Line 7 minus line 8 (if negative, enter "0") Unused Ontario tuition and education amounts claimed for 2002:	
	10
Line 9 minus line 10 = 11	
2002 tuition and education amounts claimed for 2002:	
Enter the amount from line 5 or line 11, whichever is less +	12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Ontario column in Part 3 of Form T2203. Ontario tuition and education amounts claimed by the student for 2002	13
Complete lines 14 to 17 only if you are the individual designated to claim the student's unused amounts	
Enter \$5,315 or the amount from line 5, whichever is less	14
Enter the amount from line 12	15
	16
Line 14 minus line 15	
Enter on this line, and on line 5860 in the Ontario column in Part 3 of your	
Enter on this line, and on line 5860 in the Ontario column in Part 3 of your Form T2203, OR on line 4 of your Schedule ON(S2)MJ, an amount that Ontario tuition and education	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.

Line 5808 - Age amount	
Maximum amount	3,753 00 1
07.000.00	2 3
	4
Line 2 minus line 3 (if negative, enter "0") = 150/	5
Applicable rate × 15%	5
Multiply line 4 by line 5 =	6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Ontario column.	= 7
1:0.5040	
Line 5812 — Spouse or common-law partner amount	
Base amount	7,179 00 1
Spouse or common-law partner's net income (from page 1 of your return)	2
Line 1 minus line 2 (if negative, enter "0")	
Enter, on line 5812 in the Ontario column, \$6,526 or the amount on line 3, whichever is less	= 3
Line 5816 - Amount for an eligible dependant	
Amount for an originic deportaunt	ŕ
Base amount	7,179 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 Ontario column, \$6,526 or the amount on line 3, whichever is less	= 3
Line 5820 — Amount for infirm dependants age 18 or older	
Base amount	8,773 00 1
Dependant's net income (from line 236 of his or her return)	- 2 2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,623, enter \$3,623)	= 3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed	_ 4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
Complete this calculation for each dependant.	
Enter, on line 5820 in the Ontario column, the total amount claimed for all dependants.	
Line 5836 — Pension income amount	
Amount from line 115 of your return	1
Annuity payments from line 129 of your return (box 16 of your T4RSP slip), only if	·
you were age 65 or older on December 31, 2002, or you received the payments	
because of the death of your spouse or common-law partner	+ 2
Add lines 1 and 2	<u>+</u> 2
Foreign pension income included on line 115 and deducted on line 256 of your return	
Income from a U.S. individual retirement account (IRA) included	4
on line 115 of your return	E
	5
Add lines 4 and 5 =	6
Line 3 minus line 6 (if negative, enter "0")	
Enter, on line 5836 in the Ontario column, \$1,063 or the amount on line 7, whichever is less	= 7
Line 5940 Coregiver emount	
Line 5840 — Caregiver amount	16.019.100.4
Base amount Dependent's not income (from line 226 of his or her return)	16,018 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 \$3,623, enter \$3,623)	= 3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed	_ 4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
Complete this calculation for each dependant.	

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

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2002) Supplement calculation if you were under age 18 on December 31, 2002. Maximum supplement Total child care and attendant care expenses claimed for you by anyone Base amount Line 3 minus line 4 (if negative, enter "0") Line 2 minus line 5 (if negative, enter "0") Base amount Line 3 minus line 5 (if negative, enter "0") Line 2 minus line 5 (if negative, enter "0") 6,210 | 00 | 1 6,210 | 00 | 1 6,210 | 00 | 1 6,210 | 00 | 1 6,210 | 00 | 1 6,210 | 00 | 1 6,210 | 00 | 1

Enter on line 5844 in the Ontario column (maximum amount \$9,833), the total amount claimed, **unless** this chart is being completed for the claim on line 5848.

Line 5848 - Disability amount transferred from a dependant

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

Enter the amount from line 7 of the chart for line 5844 for the dependant		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428	+	2
Add lines 1 and 2	<u>=</u>	3
Dependant's taxable income (from line 1 of his or her Form ON428)		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")		
Enter, on line 5848 in the Ontario column, the amount on line 1 or line 5, whichever is less	=	5

Complete this calculation for each dependant.

Enter, on line 5848, the total amount claimed for all dependants.

Line 5876 - Medical expenses

Add lines 1 and 6

Allowable Ontario medical expenses*. Also enter this amount on line 5788, below the Ontar	io colum	ın.				1
Enter \$1,740 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	=	7,686	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 for each dependant , and enter the total						
medical expenses adjustment on line 8 and on line 5784, below the Ontario column.	=			> _		8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Ontario colu	umn.			=		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 \$10,629 (\$21,259 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 \$5,315; and
 - the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,126.

The medical expenses you claim have to cover the same 12 month period ending in 2002, but must not have been claimed on a 2001 return. They have to be more than either 3% of your net income (line 236) or \$1,740, 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.

Enter your taxable income from line 260 of your return			_		$oldsymbol{ol}}}}}}}}}}}}}}}}}$	1
Use the amount on line 1 to determine which ONE of the following columns you have to complete.	If line 1 is \$30,544 or less	If line 1 is more than \$30,544, not more than \$6,0	00	If line 1 is more than \$65,	, 000	
Enter the amount from line 1 in the applicable column	0 00 2		_ 2	CE 000	00	2
Line 2 minus line 3 (cannot be negative)	_ 0 00 3	33,311,33	<u>3</u> 4	<u> </u>	00	3
Line 2 minus line 3 (camot be negative)	= 4 x 10.9% 5	= x 15.4%	- 4 5	$\frac{=}{x}$ 17.4	<u> </u>	4 5
Multiply line 4 by line 5			- 6	× 17.4	76	6
Multiply line 4 by line 0	= 6 + 0 00 7		_	+ 8,635	00	7
Add lines 6 and 7 Manitoba tax on taxable income	= 8		8	=		8
Enter the amount from line 335 of your federal Schedule 1		× 10.9% =	_			9
Donations and gifts						
Enter the amount from line 345 of your federal Schedule 9		× 10.9% =	_	+		10
Enter the amount from line 347 of your federal Schedule 9		× 17.4% =	_	+		11
Add lines 9,10, and 11	Manitoba non-re	efundable tax credit	<u>s</u>	=	Ш	12
Enter your Manitoba tax on taxable income from line 8			_			13
Enter your Manitoba tax on split income from line 15 of Form T1	206		_	+		14
Add lines 13 and 14			_	=	<u></u>	15
Enter your Manitoba non-refundable tax credits from line 12			16			
Manitoba dividend tax credit:						
Amount from line 120 of your federal return	× 5% =	+	17			
Manitoba overseas employment tax credit:						
Amount from line 426 of federal Schedule 1	× 50% =	+	18			
Manitoba minimum tax carry-over:	•					
Amount from line 427 of federal Schedule 1	× 50% =	+	_ 19			
Add lines 16 through 19		=	_ ▶			20
Line 15 minus line 20 (if negative, enter "0")			_	<u>=</u>		21
Manitoba family tax reduction (for details, see the information Basic reduction Basic reduction for dependent spouse or common-law partner Reduction for an eligible dependant claimed on	tion sheet on the next pa	age) 225 00 +) 22 _ 23			
line 305 of your federal Schedule 1	claim \$225	+	24			
Age reduction for self	claim \$225	+	25			
Age reduction for spouse or common-law partner	claim \$225 60°	70 +	26			
Disability reduction for spouse or common-law partner	claim \$300 60	71 +	27			
Disability reduction for self or for a dependant other than your			_			
spouse or common-law partner Number of disability claims 60	× \$300 =	+	28			
Reduction for disabled dependants born in 1984 or earlier						
Number of disabled dependants 60	× \$300 =	+	29			
Reduction for dependent children born in 1984 or later (complet						
the chart on the next page) Number of dependent children 60	× \$300 =	+	_ 30			
Add lines 22 through 30		=	31			
Enter your net income from line 236 of your return	× 1% =	_	32			
	family tax reduction	=	_ ▶		igspace	33
Line 21 minus line 33 (if negative, enter "0") Enter this amount o	n line 34 on the back.			=		34

Section MB428MJ. Manitoba tax (continued)

Add lines 54 and 55. Enter the result on line 40.

Enter the amount from line 34 on the front			_			34
Manitoba additional tax for minimum tax purposes from line F	of Form T1219		<u> </u>	-		35
Add lines 34 and 35			=	=		36
Percentage of income allocated to Manitoba, from column 5 of	f the chart in Part 1 of this forn	n	>	<	%	37
Multiply line 36 by the percentage on line 37	Adjusted Mar	nitoba income tax	=	=	<u> </u>	38
Manitoba political contribution tax credit						
Enter the Manitoba political contributions made in 2002	6140		39			
Enter the credit from the calculation chart for line 40 below		(maximum \$500)	_	_		40
Line 38 minus line 40 (if negative, enter "0")			3	=		41
Labour-sponsored funds tax credit						
Enter your labour-sponsored funds tax credit from Slip T2C (MA	AN.) (maximum \$750) 6080		• 42			
Equity tax credit						
Enter your equity tax credit from Slip T2ETC (MAN.)	(maximum \$1,500) 6081 +	-	• 43			
Add lines 42 and 43	=		> -	_		44
Line 41 minus line 44 (if negative, enter "0")			=	=		45
Residents of Manitoba only: Enter the provincial foreign tax Line 45 minus line 46	credit from Form T2036		=	=		46 47
Enter the Manitoba mineral exploration tax credit from Form T	1241		6083 -	_		• 48
Line 47 minus line 48 (if negative, enter "0")						
Enter the result on line 6 in Part 5 of this form		Manitoba tax	=	=		49
Calculation chart for line 40 – Manitoba political contributions the amount to enter on line 40 as follows: if your contributions (on line 39) are more than \$1,075, et if your contributions are \$1,075 or less, use the amount of to determine which ONE of the following columns to complete your total contributions from line 30 in the applicable columns.	nter \$500 on line 40; on line 39 olete.	If line 39 is nore than \$200 , but no more than \$550	ot m	If line 39 is ore than \$550 , b more than \$1,0	75	
from line 39 in the applicable column	- 000 -	- 200 00	_	- 550		50 51
Line 50 minus line 51	= = =	= =====================================		=		52 53
Multiply line 52 by line 53	<u>x /5%</u> =			<u>k 33.3</u> =	J /0	54

Chart for line 30 – Details of dependent children born in 1984 or later (Manitoba family tax reduction)				
Child's name	Relationship to you	Child's date of birth Year Month Day	Social insurance number (if available)	
		1 1		

Information about Manitoba family tax reduction

Line 23 – Basic reduction 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 - Reduction for an eligible dependant

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

Line 25 - Age reduction for self

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

Line 26 – Age reduction 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 reduction 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 reduction for self or for a dependant other than your spouse or common-law partner

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

Claim \$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 spouse or common-law partner with the higher net income can claim this reduction for a dependant.

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 the provincial reduction for the dependant. If you cannot agree, only the individual with the higher net income can claim this reduction.

Line 29 – Reduction for disabled dependants born in 1984 or earlier

Enter beside box 6074 the number of disabled dependants you are claiming. **Do not include** any dependant for whom you claimed the reduction 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 spouse or common-law partner with the higher net income can claim this reduction.

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 reduction for the dependant. If you cannot agree, only the individual with the higher net income can claim this reduction.

Line 30 – Reduction for dependent children born in 1984 or later

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

Claim \$300 for each child who was 18 or younger on December 31, 2002, 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 2002;
- no one else is claiming this reduction 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;
- 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 spouse or common-law partner with the higher net income can claim this reduction.

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

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

occion on izomo, occinationoman tax						
Complete this section if you have income allocated to Saskatch	ewan in column 4 of the c	chart in Part 1 of this fo	rm.			
Enter your taxable income from line 260 of your return						1
Use the amount on line 1 to determine which ONE of the		If line 1 is				
following columns you have to complete.	If line 1 is \$30,000 or less	more than \$30,000, but	t	If line 1 is more than \$60,0	000	
Estable and the second form the Alice the small cold and the second		not more than \$60,000	•	more man 500,0	,00	
Enter the amount from line 1 in the applicable column	2	22 222 22	2	00.000		2
Line 2 minus line 2 (connet be negative)	_ 0 00 3	_ 30,000 00	3	_ 60,000	00	3
Line 2 minus line 3 (cannot be negative)	= 4 x 11.25% 5	= x 13.25%	4 5	= x 15.5%		4 5
Multiply line 4 by line 5	$\frac{x}{x} = \frac{11.25\%}{6}$	=	6	= 13.576		6
Manaphy into 1 by into 0	+ 0 00 7		7	+ 7,350	00	7
Saskatchewan tax	1 0 00	1 0,070 00		1 1,000	<u> </u>	
Add lines 6 and 7 on taxable income	= 8	=	8	=		8
Enter your Saskatchewan tax on taxable income from line 8						9
Residents of Saskatchewan only:		207				
Enter your Saskatchewan farm and small business capital gains	s tax credit from Form 112	237	6355	<u> </u>		•1(
Line 9 minus line 10				=		11
Enter your Saskatchewan tax on split income from line 15 of Fo	rm 11206			+		12
Add lines 11 and 12 Enter your Saskatchewan non-refundable tax credits from				=		13
line D in the Saskatchewan column in Part 3 of this form			14			
Saskatchewan dividend tax credit:			14			
Amount from line 120 of your federal return	× 8% =	_	15			
Saskatchewan overseas employment tax credit:	X 070 =	T	13			
Amount from line 426 of federal Schedule 1	× 50% =	+	16			
Saskatchewan minimum tax carry-over:						
Amount from line 427 of federal Schedule 1	× 50% =	+	17			
Add lines 14, 15, 16 and 17		=	•	_		18
Line 13 minus line 18 (if negative, enter "0")				=		19
Saskatchewan additional tax for minimum tax purposes from lin	e G of Form T1219			+		20
Add lines 19 and 20				=		21
Percentage of income allocated to Saskatchewan, from column	5 of the chart in Part 1 of	this form		×		22
Multiply line 21 by the percentage on line 22	Adjusted Saska	tchewan income tax		=		23
Decidents of Control bosons and a Fator the age in in in I foreign		.00				24
Residents of Saskatchewan only: Enter the provincial foreign Line 23 minus line 24	tax credit from Form 120	36				24 25
				=		23
Saskatchewan royalty tax rebate						
Enter your Saskatchewan royalty tax rebate from Form T82				_		26
Line 25 minus line 26				=		27
Contratation and its of contribution to a modif						
Saskatchewan political contribution tax credit		_				
Enter Saskatchewan political contributions made in 2002	636	58	28			
Fatantha and discount adapted on the about for line 20 on the re-	ud name	(maximum ¢EOO)				20
Enter the credit you calculated on the chart for line 29 on the ne Line 27 minus line 29 (if negative, enter "0")	ext page	(maximum \$500)		_		29 30
Line 27 militus line 29 (ii negative, enter 0)				=		30
Labour-sponsored venture capital tax credit (for residual)	dents of Saskatchewa	an only)				
For investments in venture capital corporations that are register						
Enter your tax credit from Slip T2C (SASK.)	(maximum \$1,000)		31			
For investments in venture capital corporations that are register						
Enter your tax credit from Slip T2C (SASK.)	(maximum \$525)	+	32	,		
Add lines 31 and 32						
(maximum \$1,000) Labour-sponsored ventu		74 =	•	_		33
Line 30 minus line 33 (if negative, enter "0") Enter this amount of	on line 34 on the back.			=		34

T2203 - 2002

Saskatchewan Amounts Transferred From Your Spouse or Common-law Partner

Schedule SK(S2)MJ

T2203 - 2002

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 2002 return, use the amounts that he or she would use on Form SK428, *Saskatchewan Income Tax and Credits*. If he or she was **not a resident of Saskatchewan** at the end of the year, complete Form SK428 or SK428(MJ) for him or her as if he or she were a resident of Saskatchewan.

Amount for dependent children (born in 1984 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 2002):				
If your spouse or common-law partner's net income is \$27,749 or I	ess, enter \$3,728.			
Otherwise, enter the amount from line 5808 of his or her Form SK4	128		+	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			+	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 Saskato	hewan, complete			
Schedule SK(S11)MJ 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 1 of his or her Form SK428		8		
Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or	her Form SK428	9		
Spouse or common-law partner's adjusted taxable income:				
Line 8 minus line 9 (if negative, enter "0")	=		_	10
Line 7 minus line 10 (if negative, enter "0").				
Enter this amount on line 5864 in the	Saskatchewan amounts transferred from			
Saskatchewan column in Part 3 of Form T2203.	your spouse or common-law partner		=	11

Saskatchewan Tuition and Education Amounts

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.

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

If you are the **individual** designated by a student, who was not a resident of Saskatchewan at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it for each student as if he or she were a resident of Saskatchewan.

Unused federal tuition and education amounts from your 2001 Notice of Assessment or Notice of Reassessment			1
Enter your eligible tuition fees paid for 2002	2		
Education amount for 2002: Use columns B and C of forms T2202 and T2202A;			
(only one claim per month, maximum 12 months)			
Enter the number of months from column B			
(do not include any month that is included in column C) × \$120 =	<u> </u>		
Enter the number of months from column C × \$400 =	<u> </u>		
Add lines 2, 3, and 4 Total 2002 tuition and education amounts	<u>=</u>	+	5
Add lines 1 and 5 Total available tuitic	on and education amounts	=	6
Taxable income from line 260 of your return	7		
Taxable income nom line 200 of your rotain	-		
Total of lines 5804 to 5848 in the Saskatchewan column in Part 3 of Form T2203	_ 8		
Line 7 minus line 8 (if negative, enter "0")	= 9		
Unused Saskatchewan tuition and education amounts claimed for 2002:			
Enter the amount from line 1 or line 9, whichever is less	_		10
Line 9 minus line 10	= 11		_
2002 tuition and education amounts claimed for 2002:			
Enter the amount from line 5 or line 11, whichever is less		+	12
,			\neg
Add lines 10 and 12. If you are the student, enter this amount SK tuition	and education amounts		
· · · · · · · · · · · · · · · · · · ·	d by the student for 2002	=	13
Complete lines 14 to 17 only if you are the individual designated to	claim the student's unused	amounts	
Enter \$5,000 or the amount from line 5, whichever is less			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 6 of your Schedule SK(S2)MJ, an amount that is			
not more than the amount on line 16. Saskatchewn tuition and educat	ion amounts transferred		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, and to calculate your Saskatchewan political contribution tax credit.

Line 5812 - Spouse or common-law partner amount	
Base amount	8,800 00 1
Spouse or common-law partner's net income (from page 1 of your return)	_ 2
Line 1 minus line 2 (if negative, enter "0")	
Enter, on line 5812 in the Saskatchewan column, \$8,000 or the amount on line 3, whichever is less	= 3
Line 5816 - Amount for an eligible dependant	
Base amount	8,800 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 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	8,720 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 \$3,605, enter \$3,605)	= 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.	<u> </u>
Enter, on line 5820 in the Saskatchewan column, the total amount claimed for all dependants.	
.,	
Line 5840 - Caregiver amount	
Base amount	15,917 00 1
Dependant's net income (from line 236 of his or her return)	- 10,017 00 1 - 2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	= 3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed	_ 4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
Complete this calculation for each dependant.	
Enter, on line 5840 in the Saskatchewan column, the total amount claimed for all dependants.	
Line 5844 – Disability amount	
Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2002)	6,180 00 1
Supplement calculation if you were under age 18 on December 31, 2002.	
Maximum supplement 3,605 00	2
Total child care and attendant care expenses	
claimed for you by anyone 3	
Base amount - 2,112 00 4	
Line 3 minus line 4 (if negative, enter "0")	5
Line 2 minus line 5 (if negative, enter "0")	+ 6
	_ I

Enter this amount in the Saskatchewan column (maximum amount \$9,785), **unless** this chart is being completed for the claim on line 5848.

Saskatchewan worksheet (MJ) (continued)

Line 5848 - Disability amount transferred from a dependant

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form SK428	+	2
Add lines 1 and 2	=	3
Dependant's taxable income (from line 1 of his or her Form SK428)	<u>-</u>	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")		
Enter, on line 5848 in the Saskatchewan column, the amount on line 1 or line 5, whichever is less		5

Complete this calculation for each dependant.

Enter, on line 5848 in the Saskatchewan column, the total amount claimed for all dependants.

Line 5876 - Medical expenses					
Allowable medical expenses					1
Enter \$1,728 or 3% of line 236 of your return, whichever is less				_	2
Line 1 minus line 2 (if negative, enter "0")				=	3
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	×	2.84		7	
Multiply line 6 by line 7. Calculate line 4 to line 8 for each dependant , and enter the total	<u></u>			•	
medical expenses adjustment on line 8 and on line 5785, below the Saskatchewan column.	=			> _	8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Saskatchew	an colu	mn.		=	9

Line 29 - Saskatchewan political contribution tax credit

Determine the amount to enter on line 29 in Section SK428MJ, Saskatchewan tax, in Part 4 of Form T2203 as follows:

- if your contributions (on line 28) are more than \$1,075, enter \$500 on line 29 in Section SK428MJ;
- if your contributions are \$1,075 or less, use the amount on line 28 to determine which ONE of the following columns to complete.

Enter your total contributions	If line 28 is \$200 or less		If line 28 is more than \$200 , but not more than \$550			If line 28 is more than \$550 , but no more than \$1,075			
from line 28 in Section SK428MJ									1
	- 0 C	00		200	00	_	550	00	2
Line 1 minus line 2	=		=			=			3
	× 75%	<u> </u>	×	50%	<u> </u>	×	33.3	3%_	4
Multiply line 3 by line 4	=		=			=			5
	+ 0 0	00	+	150	00	+	325	00	6
Add lines 5 and 6. Enter the result on line 29 in Section SK428MJ.	=		=			=			7

Part 4 – Provincial tax (Multiple jurisdictions)

Section AB428MJ, Alberta tax

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

Multiply line 1 by line 2 Residents of Alberta only: Alberta tax on split income from line 15 of Form T1206 ### 4 4 Add lines 3 and 4 ### 4 5 Enter your Alberta non-refundable tax credits from line 16 of the Alberta column in Part 3 of this form ### Alberta doliven in Part 3 of this form ### Alberta doliven line 120 of your federal refurm ### Alberta doliven line 120 of your federal refurm ### Alberta only: Amount from line 120 of your federal Schedule 1 ### Alberta minimum tax caredit for residents of Alberta only: ### Alberta minimum tax caredit for residents of Alberta only: ### Alberta minimum tax caredit for residents of Alberta only: ### Alberta minimum tax caredit for residents of Alberta only: ### Alberta minimum tax caredit for residents of Alberta only: ### Alberta minimum tax caredit for residents of Alberta only: ### Alberta minimum tax caredit for seldents only: ### Alberta minimum tax caredit form line 10 (if negative, enter "0") ### Alberta minimum tax purposes from line H of Form T1219 ### Add lines 11 and 12 ### Alberta minimum tax purposes from line H of Form T1219 ### Add lines 11 and 12 ### Add lines 13 by the percentage on line 14 ### Alberta minimum tax purposes from line H of Form T1219 ### Add lines 13 by the percentage on line 14 ### Alberta minimum tax caredit from line 2 ### Alberta minimum tax caredit from line 3 ### Alberta minimum tax caredit from line 8 ### Alberta minimum tax caredit from line 8 ### Alberta minimum tax caredit from line 8 ### Alberta minimum tax caredit from line 24 ### Alberta minimum tax caredit from line 30 in the Alberta worksheet (MJ) (maximum \$750) ### Alberta minimum tax caredit from line 30 in the Alberta worksheet (MJ) (maximum \$750) ### Alberta minimum	Enter your taxable income from line 260 of your return					1
Seedled to 1 Alberta only: Alberta tax on split income from line 15 of Form T1206	Alberta income tax rate			×	10%	2
Enter your Alberta non-refundable tax credits from line D in the Alberta column in Part 3 of this form 6	Multiply line 1 by line 2	Tax on taxable income				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 federal refurn Alberta orienses employment tax credit for residents of Alberta only: Amount from line 426 of federal Schedule 1 As 35% = + 8 Alberta minimum tax carry-over: Amount from line 427 of federal Schedule 1 x 35% = + 8 Alberta minimum tax carry-over: Amount from line 427 of federal Schedule 1 x 35% = + 9 Add lines 6, 7, 8, and 9 add lines 7 of the originative, enter "0") Alberta additional tax for minimum tax purposes from line H of Form T1219 Add lines 11 and 12 Percentage of income allocated to Alberta, from column 5 of the chart in Part 1 of this form Adjustments for residents of Alberta Alberta persion income tax credit: Amount from line 7 of the calculation chart for line 5836 in the Alberta worksheet Alberta dividend tax credit from line 7 Alberta overseas employment tax credit from line 8 Add lines 16, 17, and 18 Percentage of income not allocated to Alberta: 100% minus percentage on line 14 x 9, 20 Alberta tax on split income from line 4 Percentage of income not allocated to Alberta: 100% minus percentage on line 14 x 9, 20 Alberta persion income from line 2 Line 15 minus line 21 (if negative, enter "0") Alberta political contribution tax credit Enter the Alberta only: Enter the provincial foreign tax credit from Form T2036 Enter the Alberta political contributions made in 2002 Enter the Bamus	Residents of Alberta only: Alberta tax on split income from line 15 of Form T1206			+		4
Inter D in the Alberta column in Part 3 of this form	Add lines 3 and 4			=		5
Inter D in the Alberta column in Part 3 of this form						
Inter D in the Alberta column in Part 3 of this form	Enter your Alberta non-refundable tay credits from					
Alberta dividend tax credit for residents of Alberta only:	·		6			
Amount from line 120 of your federal return x 6.4% = + 7 Alberta overseas employment tax credit for residents of Alberta only: Amount from line 426 of federal Schedule 1 x 35% = + 8 Alberta minimum tax carry-over: Amount from line 427 of federal Schedule 1 x 35% = + 9 Ald lines 6, 7, 8, and 9 = 10 Line 6 minus line 10 (if negative, enter °0°) 11 Add lines 6, 7, 8, and 9 = 11 Add lines 11 and 12 11 Add lines 11 and 12 12 13 Add lines 11 and 12 15 15 Adjustments for residents of Alberta Alberta anditional tax for minimum tax purposes from line H of Form T1219 12 Add lines 13 by the percentage on line 14 15 Adjustments for residents of Alberta Alberta overseas employment tax credit: Amount from line 7 of the calculation chart for line 536 in the Alberta owtsheet x 10% = 16 Alberta dividend tax credit from line 7 + 17 Alberta overseas employment tax credit from line 8 + 18 Add lines 16, 17, and 18 = 19 Percentage of income not allocated to Alberta: 100% minus percentage on line 14 x % 20 Alberta tax on split income from line 4 22 Alberta tax on split income from line 4 22 Alberta overseas employment tax credit from line 20 2 2 Alberta political contribution tax credit Enter the Alberta political contributions made in 2002 2 2 Alberta political contribution smade in 2002 2 2 Enter the amount from line 7 of the calculation chart for line 30 in the Alberta worksheet (MJ) (maximum \$750) 2 2 Alberta political contribution smade in 2002 2 2 Enter the amount from line 7 of the calculation chart for line 30 in the Alberta worksheet (MJ) (maximum \$750) 3 Alberta political contributions made in 2002 5 3 Enter the amount from line 7 of the calculation chart for line 30 in the Alberta worksheet (MJ) (maximum \$750) 3 Enter the amount from line 7 of the calculation chart for line 30 in the Alberta worksheet (MJ) (maximum \$750) 3 Enter the amount from line 7 of the calculation chart for			U			
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Alberta minimum tax carry-over:						
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Line 31 minus line 32 (if negative, enter "0")						
· · ·						32
Enter the result on line 8 in Part 5 of this form Alberta tax						
	Enter the result on line 8 in Part 5 of this form	Alberta tax		=	L_] 33

Schedule AB(S2)MJ

T2203 - 2002

Alberta Amounts Transferred From Your Spouse or Common-law Partner

If, at the end of the year, your spouse or common-law partner was **a resident of Alberta**, complete this schedule to 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 2002 return, use the amounts that he or she would use on Form AB428, *Alberta Tax and Credits*. If he or she was **not a resident of Alberta** at the end of the year, complete Form AB428 or AB428(MJ) for him or her as if he or she were a resident of Alberta.

Age amount (if he or she was age 65 or older in 2002):		
If your spouse or common-law partner's net income is \$27,857 or less enter \$3,742.		
		4
Otherwise, enter the amount from line 5808 of his or her Form AB428		1
Pension income amount:		
Enter the amount from line 5836 of his or her Form AB428	+	2
Disability amount: Enter the amount from line 5844 of his or her Form AB428	+	3
Tuition and education amounts: Enter the provincial amount designated in your name on the back of his or		
her Form T2202 or T2202A. If he or she was not a resident of Alberta, complete Schedule AB(S11)MJ 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 1 of his or her Form AB428	6	
	-	
Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form AB428	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 Alberta amounts transferred from		
line 5864 in the Alberta column in Part 3 of Form T2203. your spouse or common-law partner	, <u> </u>	9

Alberta Tuition and Education Amounts

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

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

If you are the **individual** designated by a student, who was not a resident of Alberta at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it for each student as if he or she were a resident of Alberta.

Unused federal tuition and education amounts from your 2001 Notice of Assessment or Notice of Reassessment		1
Enter your eligible tuition fees paid for 2002		
Education amount for 2002: Use columns B and C of forms T2202 and T2202A;		
(only one claim per month, maximum 12 months)		
Enter the number of months from column B		
(do not include any month that is also included in column C) × \$124 = + 3		
Enter the number of months from column C × \$414 = + 4		
Add lines 2, 3, and 4 Total 2002 tuition and education amounts	+ ;	5
Add lines 1 and 5 Total available tuition and education amounts	6	6
Taxable income from line 260 of your return 7		
Total of lines 5804 to 5848 in the Alberta column in Part 3 of Form T2203		
Line 7 minus line 8 (if negative, enter "0")		
Unused Alberta tuition and education amounts claimed for 2002:		
Enter the amount from line 1 or line 9, whichever is less	1	10
Line 9 minus line 10 = 11		
2002 tuition and education amounts claimed for 2002:		
Enter the amount from line 5 or line 11, whichever is less	+ 1	12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the AB column in Part 3 of Form T2203. Alberta tuition and education amounts claimed by the student for 2002	1	13
Complete lines 14 to 17 only if you are the individual designated to claim the student's unused ar	mounts	
Enter \$5,000 or the amount from line 5, whichever is less	1	14
Enter the amount from line 12	_ 1	15
Line 14 minus line 15	= 1	16
Enter on this line, and on line 5860 in the Alberta column in Part 3 of your Form T2203, OR		
on line 4 of your Schedule AB(S2)MJ, an amount that		
is not more than the amount on line 16. Alberta tuition and education amounts transferred	1	17



Complete this calculation for each dependant.

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

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 5808 - Age amount				Т
Maximum amount		3,742	00	1
Your net income from line 236 of your return	2	•		
Base amount 27,857 00	3			
Line 2 minus line 3 (if negative, enter "0")	4			
Applicable rate x 15%	5	_		
Multiply line 4 by line 5 =	▶			6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Alberta column.	=			7
15				
Line 5812 - Spouse or common-law partner amount		40.000		
Base amount		13,339	00	1
Spouse or common-law partner's net income (from page 1 of your return)				2
Line 1 minus line 2 (if negative, enter "0")				۱_
Enter the amount from line 3 on line 5812 in the Alberta column.	<u>=</u>			3
Line 5816 - Amount for an eligible dependant				
		13,339	ΩΩ	4
Base amount Dependant's net income (from line 236 of his or her return)		13,339	00	2
Line 1 minus line 2 (if negative, enter "0")	<u> </u>			
Enter the amount from line 3 on line 5816 in the Alberta column.				3
Enter the amount from the 3 of the 30 to the Alberta column.	<u>=</u>			J
Line 5820 — Amount for infirm dependants age 18 or older				
		8,754	00	4
Base amount Dependant's net income (from line 236 of his or her return)		0,734	00	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,619, enter \$3,619)				3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed	=			З
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 5836 – Pension income amount				
Amount from line 115 of your return		İ		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, 2002, or you received the payments				
because of the death of your spouse or common-law partner	+			2
Add lines 1 and 2	<u> </u>			3
Foreign pension income included on line 115 of your return and deducted on		L		. •
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 (if negative, enter "0")				1
Enter, on line 5836 in the Alberta column, \$1,034 or the amount on line 7, whichever is less.	=			7
Line 5840 — Caregiver amount				
Base amount		15,978	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 \$3,619, enter \$3,619)	<u>=</u>			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

Alberta worksheet (MJ) (continued)

Alberta Worksheet	(IIIO) (COMMICCO	/		
Line 5844 - Disability amount				
Base amount (enter this amount on line 7 if you were 18 years of age	or older on Decembe	r 31, 2002)		6,204 00 1
Supplement calculation if you were under age 18 on December 31, 2	2002.			
Maximum supplement		3,619	00 2	
Total child care and attendant care expenses				
claimed for you by anyone		3		
Base amount	_ 2,120 00	4	-	
Line 3 minus line 4 (if negative, enter "0")	=	<u> </u>	5	1 0
Line 2 minus line 5 (if negative, enter "0")		=		6
Add lines 1 and 6			=	7
Enter this amount on line 5844 in the Alberta column (maximum amou completed for the claim on line 5848.	unt \$9,823), unless this	chart is being		
Line 5848 - Disability amount transferred from a deper	ndant			
If your dependant was not a resident of Alberta at the end of the y calculation below must be completed for the dependant as if he or she				ntioned in the
·		ta at the end of th	e year.	i.
Enter the amount from line 7 of the chart for line 5844 for the dependa				1
Total of amounts your dependant can claim on lines 5804 to 5840 of Nadd lines 1 and 2	nis or her Form AB428		<u>+</u> _	2
Dependant's taxable income (from line 1 of his or her Form AB428)			=	3 4
Allowable amount for this dependant: Line 3 minus line 4 (if negative,	enter "0")			——————————————————————————————————————
Enter, on line 5848 in the Alberta column, the amount on line 1 or line	•		=	5
Complete this calculation for each dependant.			<u> </u>	
Enter, on line 5848 in the Alberta column, the total amount claimed fo	r all dependants.			
11. 5070				
Line 5876 - Medical expenses				
Medical expenses				1
Enter \$1,735 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	rn)	- 13.339	4	
Base amount				
Line 4 minus line 5 (if negative, enter "0") Adjustment factor		= x 3.2	6 7	
Multiply line 6 by line 7.		X 0.2	<u> </u>	
Calculate line 4 to line 8 for each dependant, and enter the total med	dical expenses			
adjustment on line 8 and on line 5786, below the Alberta column.		<u>=</u>	<u> </u>	8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5	876 in the Alberta colur	mn.		9
Line 31 – Alberta political contribution tax credit				
Determine the amount to enter on line 30 in Section AB428MJ, Albert	a tax, in Part 4 of Form	T2203 as follows:		
• if your contributions (on line 29) are more than \$1,725, enter \$750	on line 30 in Section A	B428MJ:		
• if your contributions are \$1,725 or less, use the amount on line 29		,		
to determine which ONE of the following columns to complete.	If line 20 is	If line 29 is		If line 29 is
	If line 29 is \$150 or less	more than \$150, b		ore than \$825, but not
Enter your total contributions	Ţ. 55 51 1000	more than \$82	: ວ I	more than \$1,725
from line 29 in Section AB428MJ	0 00	450		1
Line 1 minus line 2	_ 0 00	<u> </u>		825 00 2
LING I HIIING IING Z	= × 75%	$\frac{=}{\times}$ 50%	= <u>×</u>	33.33% 4
Multiply line 3 by line 4	<u>× 75%</u>	<u>× 50%</u>	x =	55.55 /6 5
17 7	- 0 00			450 00 6

Add lines 5 and 6. Enter the result on line 30 in Section AB428MJ.

Part 4 – Provincial tax (Multiple jurisdictions)

Section BC428MJ, British Columbia tax

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

Enter your taxable income from line	e 260 of your	return											1
Use the amount on line 1 to													_
determine which ONE of the	If line 1	ie		ine 1 is mor		If line 1 is m			e 1 is mo		If line 1 is r	nora	
following columns you have to	\$31,124 or					than \$62,249 ,					than \$86 ,		
complete. Then, enter the amount	401,121 01		mor	e than \$62, 2	249	more than \$7	1,470	more	than \$86 ,	785	inan Çoo,		
from line 1 in the applicable column.													2
Line 2 minus line 3	_	0 00	_	31,124	00	- 62,249	9 00	_	71,470	00	- 86,78	35 00	3
(cannot be negative)	=		=			=		=	·		=		4
	× 6.	05%	×	9.15%	6	× 11.	7%	×	13.7	%	× 14.	7%	5
Multiply line 4 by line 5	=		=			=		=			=		6
	+	0 00	+	1,883	00	+ 4,731	00	+	5,810	00	+ 7,90	00 80	7
													1
Add lines 6 and 7	=		=			=		<u> </u> =			<u> </u> =		8
Enter the amount from line 8													9
Enter your British Columbia tax on s	plit income fr	om line	e 15 of	f Form T12	206						+		10
Add lines 9 and 10											=		11
	undable tay o	radita f	rom										- ' '
Enter your British Columbia non-refuline D in the British Columbia column										12			
British Columbia dividend tax credit:				,									
Amount from line 120 of your fede					× 5	5.1% =	+			13			
British Columbia overseas employm			- DC \	۸ م ما ما ما در ا	/N / 1	`				4.4			
Enter the amount from the calculat		on the	BU	vorksneet	(IVIJ	<u>) </u>	+		+	14			
British Columbia minimum tax carry-				1	0-	7.00/				4-			
Amount from line 427 of federal So	cnedule 1				× 31	7.8% =	+			15			40
Add lines 12 through 15							=_						_ 16
Line 11 minus line 16 (if negative, er	•					T1010					=		_ 17
British Columbia additional tax for m	iinimum tax p	urpose	s fron	n line I of F	orm	11219					+		_ 18
Add lines 17 and 18		. ,				5		,			=	0/	_ 19
Percentage of income allocated to B		ia, froi	m colu								×	%	_ 20
Multiply line 19 by the percentage or	n line 20			Ad	ljust	ed British Co	olumb	oia inco	me tax		=		_ 21
Residents of British Columbia on	ly: Enter the	arovino	sial for	eian tay cr	dit	from Form T2	036						22
Line 21 minus line 22	iy. Linter the	JIOVIIIC	Jai IUI	eigii tax ci	Cuit	11011111 01111 12	.030				=		23
Enter the British Columbia royalty ar	ad daamad in	00000	additio	on to toy fro		orm T01					=	-	_
Add lines 23 and 24	ia aeemea in	COME	auuiiic	ווו נט נמג וונ	ווונ	OIIII 101					+		_ 24
	it forms Farms	DOFINI	F 40								=		_ 25
Enter the provincial logging tax cred		BCFIN	542										_ 26
Line 25 minus line 26 (if negative, er				, -	то.						=	_	_ 27
Enter the British Columbia royalty ar		come i	rebate	trom Forn	n 18	1							_ 28
Line 27 minus line 28 (if negative, er	nter "U")										=		_ 29
British Columbia walitisal sautuih		٦:١											
British Columbia political contribu			in 200	12		6040	1		I	30			
Enter your British Columbia political								.ov!		JU			24
Enter the amount from the calculation		on the	Dritish	i Columbia	wor	ksneet (IVIJ)	(m	iaximur	n \$500)		=		31
Line 29 minus line 31 (if negative, er	nier U)										=		32
Buildah Calamahia amadanaa innaasi		-1!4 -											
British Columbia employee invest			0 -	:::: EO	000	00 (04)							
Enter your employee share ownersh	• •									• 33 • 34			
Enter your employee venture capital	i lax credit fro	ın Cer	uncate			6047			+	• 34		1	25
Add lines 33 and 34				(maxii	mum	n \$2,000)	=_						_ 35
Line 32 minus line 35 (if negative, er				F1. 6		T1001				/ 004	=	-	_ 36
Enter your British Columbia mining f		nare t	ax cre	ait from Fo	orm 1	11231				6881			_ • 3
Line 36 minus line 37 (if negative, er											=		_ 38
												1	39
Enter your British Columbia qualifyin	-	ntal tru	st tax	credit									٦
Enter your British Columbia qualifyir Line 38 minus line 39 (if negative, en Enter this amount on line 9 in Part 5	nter "0")	ntal tru	st tax	credit		D	ritich	Colum	bia tax		_		40

Schedule BC(S2)MJ

T2203 - 2002

British Columbia 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 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 2002 return, use the amounts that he or she would use on Form BC428, *British Columbia Tax*. If he or she was **not** a resident of British Columbia at the end of the year, complete Form BC428 or BC428(MJ) for him or her as if he or she were a resident of British Columbia.

Age amount (if he or she was age 65 or older in 2002):			
If your spouse or common-law partner's net income is \$27, 265 or less, enter \$3,663.			
Otherwise, enter the amount from line 5808 of his or her Form BC428			1
Pension income amount:			
Enter the amount from line 5836 of his or her Form BC428		+	2
Disability amount: Enter the amount from line 5844 of his or her Form BC428		+	3
Tuition and education amounts: Enter the provincial amount designated in your name on the back of his or			
her Form T2202 or T2202A. If he or she was not a resident of British Columbia, complete Schedule BC(S11)MJ			
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 1 of his or her Form BC428	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 line 5864 in the British Columbia British Columbia amounts transferred from			
column in Part 3 of Form T2203. your spouse or common-law partner		=	9

British Columbia Tuition and Education Amounts

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.

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

If you are the **individual** designated by a student, who was not a resident of British Columbia at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it for each student as if he or she were a resident of British Columbia.

Unused federal tuition and education amounts from your 2001 Notice of Assessment or Notice of Reas							1
Enter your eligible tuition fees paid for 2002				2			
Education amount for 2002: Use columns B and C (only one claim per month, maximum 12 months)	of forms T2202 and	I T2202A;					
Enter the number of months from column B							
(do not include any month that is also included in	column C)	× \$60 =	+	3			
Enter the number of months from column C	ociariir o)	× \$200 =	+	4			
	002 tuition and educ	<u> </u>	<u> </u>		+		5
Add lines 1 and 5		available tuition a		mounts	=		6
Taxable income from line 260 of your return				7			
Total of lines 5804 to 5848 in the British Columbia	natumn in Dart 2 of	Form T2202		8			
Line 7 minus line 8 (if negative, enter "0")	Column III Part 5 Or	FUIII 12203	=	— °			
Unused British Columbia tuition and education amo	unto alaimad for 20	102.	=				
Enter the amount from line 1 or line 9, whichever is		102.					10
Line 9 minus line 10	1622		<u> </u>	11			10
2002 tuition and education amounts claimed for 20	n2·						
Enter the amount from line 5 or line 11, whichever i					+		12
Add lines 10 and 12. If you are the student,	0 1000						
enter this amount on line 5856 in	British Col	umbia tuition and	l education an	nounte			
the BC column in Part 3 of Form T2203.	British Con		the student fo				13
Complete lines 14 to 17 only if you a	ro the individual d	-			mounts		
Complete lines 14 to 17 only if you a	re the individual d	esignated to clair	iii tile Studelit	s unuseu a	illoulits		
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 5000 in the 500 calculations	un in Dont 2						
Enter on this line, and on line 5860 in the BC column of your Form T3203. OR on line 4 of your School line		.					
of your Form T2203, OR on line 4 of your Schedule			Columbia tuitio				17
an amount that is not more than the amount on line	10.	education	amounts trans	sterred		Ш	17



British Columbia worksheet (MJ)

Use this worksheet to do some of the calculations you may need to complete the British Columbia column in Part 3 of Form T2203, and to calculate your British Columbia overseas employment tax credit and political contribution tax credit.

Line 5808 - Age amount		
Maximum amount		3,663 00 1
	2	
27.227.22	3	
Line 2 minus line 3 (if negative, enter "0")	4	
	5	•
Multiply the amount on line 4 by line 5	<u>-</u>	6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the British Columbia column.	=	7
Line 5812 - Spouse or common-law partner amount		
Base amount		7,693 00 1
Spouse or common-law partner's net income (from page 1 of your return)	_	2
Line 1 minus line 2 (if negative, enter "0")		
Enter, on line 5812 in the British Columbia column, \$6,994 or the amount on line 3, whichever is less .	=	3
Line 5816 - Amount for an eligible dependant		1
Base amount		7,693 00
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, \$6,994 or the amount on line 3, whichever is less.		3
Line 5820 - Amount for infirm dependants age 18 or older		
Base amount		9,267 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 \$3,574, enter \$3,574)	<u>=</u>	3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed	_	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	5
Complete this calculation for each dependant.		
Enter, on line 5820 in the British Columbia column, the total amount claimed for all dependants.		
Line 5840 - Caregiver amount		45.070.100
Base amount		15,670 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 \$3,574, enter \$3,574) If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed	=	3
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	_	5
Complete this calculation for each dependant. Enter, on line 5840 in the British Columbia column, the total amount claimed for all dependants.		
Line 5844 - Disability amount		
Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2002)		6,126 00 1
Supplement calculation if you were under age 18 on December 31, 2002.	_	
Maximum supplement 3,574 00	2	
Total child care and attendant care expenses		
claimed for you by anyone 3		
Base amount - 2,075 00 4	5	
Line 3 minus line 4 (if negative, enter "0") =	5 ▶	6
Add lines 1 and 6	<u> </u>	7

Enter this amount on line 5844 in the British Columbia column (maximum amount \$9,700), **unless** this chart is being completed for the claim on line 5848.

British Columbia worksheet (MJ) (continued)

Line 5848 - Disability amount transferred from a dependant

Enter the amount from line 7 of the chart for line 5844 for the dependant.

If your 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 below must be completed for the dependant as if he or she were resident of British Columbia at the end of the year.

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form BC42	28	+	2
Add lines 1 and 2		=	3
Dependant's taxable income (from line 1 of his or her Form BC428)		<u> </u>	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")		_	
Enter, on line 5848 in the British Columbia column, the amount on line 1 or line 5, whichever	ver is less	=	5
Complete this calculation for each dependant.			
Enter, on line 5848 in the British Columbia column, the total amount claimed for all depen	dants.		
Line 5876 - Medical expenses			
Allowable medical expenses			1
Enter \$1,698 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	<u> </u>
Base amount	- 8,168 00	D 5	
Line 4 minus line 5 (if negative, enter "0")	=	6	
Adjustment rate	× 5.29	 7	
Multiply line 6 by line 7.		<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.	=	-	8
Line 2 minus line 9 (if negative enter "0") Enter this amount on line 5976 in the British Co	lumbio column		

Line 14 - British Columbia overseas employment tax credit

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

British Columbia tax before the overseas employment tax credit *
Federal tax before the overseas employment tax credit **

Federal tax before the overseas employment tax credit **

- * Amount from line 9, less the total of the amounts from lines 12 and 13 in Part 4 of Section BC428MJ.
- ** Amount from line 9 of federal Schedule 1, less the total of the amounts from lines 350 and 425 of that schedule.
- *** Amount from line 426 of federal Schedule 1.

Line 31 - British Columbia political contribution tax credit

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

- if your contributions (on line 30) are more than \$1,150, enter \$500 on line 31;
- if your contributions are \$1,150 or less, use the amount on line 30 If line 30 is If line 30 is to determine which ONE of the following columns to complete. If line 30 is more than \$550, but not more than \$100, but not \$100 or less more than \$550 more than \$1,150 Enter your total contributions from line 30 in Section BC428MJ 0 00 100 00 550 Line 1 minus line 2 = = 75% 50% 33.33% × × Multiply line 3 by line 4 0 0 0 75 00 300 00 Add lines 5 and 6. Enter the result on line 31 in Section BC428MJ.

Part 4 – Territorial tax (Multiple jurisdictions)

Section YT428MJ, Yukon tax

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

Enter your taxable income from line 260 of your	return					1
Use the amount on line 1 to determine which ONE of the following columns you have to complete. Enter the amount from line 1 in the applicable	If line 1 is \$31,677 or less	If line 1 is more than \$31,677, but not more than \$63,354	If line 1 is more than \$63,354 , but r more than \$103,0 0		If line 1 is more than \$103,000	
column.						2
	- 0 00	- 31,677 00	- 63,354 0	0 -	103,000	
Line 2 minus line 3 (cannot be negative)	=	=	=	<u> </u>	100,000	4
	× 7.04%	× 9.68%	× 11.44%		12.76%	5
Multiply line 4 by line 5	=	=	=	_ <u>~</u>	1211 071	6
	+ 0 00		+ 5,296 0		9,832	00 7
Yukon tax on			3,233	ŤĖ		
Add lines 6 and 7 taxable income	<u> </u>		 			8
			<u>'</u>			
Enter the amount from line 335 of your federal Sc	hedule 1	;	× 7.04% =			9
Donations and gifts						
Enter the amount from line 345 of your federal S	chedule 9	3	× 7.04% =	+		10
Enter the amount from line 347 of your federal S	chedule 9	×	12.76% =	+		11
Add lines 9, 10, and 11		Yukon non-refund	lable tax credits	E		12
	_					
Enter your Yukon tax on taxable income from line						13
Enter your Yukon tax on split income from line 15	of Form 11206		_	+		14
Add lines 13 and 14				=		15
Fator volum Villiam man material debt at a smaller frame	line 40			4.0		
Enter your Yukon non-refundable tax credits from Yukon dividend tax credit:	line 12			16		
Amount from line 120 of your federal return		w F 00/ -		17		
		× 5.9% = +		17		
Yukon overseas employment tax credit		440/		40		
Amount from line 426 of federal Schedule 1		× 44% = +		18		
Yukon minimum tax carry-over: Amount from line 427 of federal Schedule 1		440/		10		
		× 44% = +		19		20
Add lines 16, 17, 18, and 19 Line 15 minus line 20 (if negative, enter "0")		<u>=</u>		_		20
Yukon additional tax for minimum tax purposes from	om line. Lef Form T13	110		=		21 22
	JIIIIIIE J OI FOIIII 1 12	.19	_	<u>+</u>	+	
Add lines 21 and 22 Percentage of income allocated to Yukon, from co	lumn 5 of the chart in	Part 1 of this form		=		23 ⁄6 24
Multiply line 23 by the percentage on line 24	diffili 5 of the chart in		ıkon income tax	<u>×</u>		<u>76</u> 24 25
Yukon surtax:		Aujusteu 1	ikon income tax	=		23
Enter the amount from line 25				26		
Base amount				27		
Line 26 minus line 27 (if negative, enter "0")				28		
Rate				29		
Multiply line 28 by line 29		<u>×</u>	i			30
Add lines 25 and 30.		<u>_</u>		<u>+</u> =	-	— 30 31
				=		''
If, at the end of the year, you were not a resident	of Yukon, go directly	y to line 43 of the next	page, and enter			
the amount from line 31 on that line.						
Residents of Yukon only: Enter the territorial for	eign tax credit from F	orm T2036		_		32
Line 31 minus line 32. Enter this amount on line 3				Ξ		33
						_

Section YT428MJ, Yukon tax (continued)

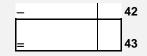
Enter the amount from line 33 on the front

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 42. If you had a spouse or common-law partner on December 31, 2002, only the person with the **higher net income** can claim this credit.

Basic credit		Claim \$	300	6384	34
Net income from line 236 of your return				35	
Base amount	 	15,000	00	36	
Line 35 minus line 36 (if negative, enter "0")	 =			37	
Applicable rate	 ×	3%	o	38	
Multiply line 37 by line 38	 =			<u> </u>	39
Line 34 minus line 39 (if negative, enter "0")				<u>=</u>	40
Amount from line 33		× 80%	=		41

Enter the amount from line 40 or 41, whichever is less	Yukon low-income family tax credit
Line 33 minus line 42 (if negative, enter "0") Enter this amount on line 10 in Part 5 of this form	Yukon tax
	Yukon



Part 4 – Territorial tax (Multiple jurisdictions)

Section NT428MJ, Northwest Territories tax

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

Enter your taxable income from line 260 of your	return						_				1
Use the amount on line 1 to determine which ONI of the following columns you have to complete.			If lin	e 1 is more	than	If line 1 is mo	ore		If the soul is		
Enter the amount from line 1 in the applicable column.		\$31,677 or less \$31,677,but not more than \$63,354, but not more than \$103,000							•		
column.	- 0	00		31,677	00	- 63,354	00		103,000	00	2
Line 2 minus line 3 (cannot be negative)		00	=	31,077	00		00		103,000	00	4
Line 2 minus line 3 (camot be negative)	= x 7.2°	2/-	= ×	9.99	0/-	= × 11.79) <u>/</u> _	= ×	13.05	0/_	5
Multiply line 4 by line 5	= 7.2		<u>-</u>	3.3	/0	=	70	<u>^</u>	13.03	70	6
watapiy iiile 4 by iiile 5	+ 0	00	+	2,281	00	+ 5,417	00	+	10,055	00	7
Northwest Tamitaria		00	Ė	2,201		3,417	00	Ė	10,000	00	ı <i>'</i>
Northwest Territories Add lines 6 and 7 tax on taxable income			L					L			8
Tax on taxable moone											, •
Enter your Northwest Territories tax on taxable in	come from line 8										9
Enter your Northwest Territories tax on split incom			n T12	n6			_	+			10
Add lines 9 and 10							_	Ė			11
							_				
Enter your Northwest Territories non-refundable t	ax credits from										
line D in the Northwest Territories column in Part							12				
NWT dividend tax credit:							_				
Amount from line 120 of your federal return			×	6% =	+		13				
NWT overseas employment tax credit:		ı									
Amount from line 426 of federal Schedule 1			× 4	15% =	+		14				
NWT minimum tax carry-over:	.	•									
Amount from line 427 of federal Schedule 1			×	45% =	+		15				
Add lines 12, 13, 14, and 15					=		Ī►	_			16
Line 11 minus line 16 (if negative, enter "0")							_	=			17
Northwest Territories additional tax for minimum t	ax purposes fron	n line	K of F	orm T1219)		_	+			18
Add lines 17 and 18								Ξ			19
Percentage of income allocated to Northwest Ter	ritories, from colu	ımn 5	of the	chart in P	art 1	of this form	_	×		%	20
Multiply line 19 by the percentage on line 20	A	djust	ed No	orthwest T	errito	ries income tax	<u>(</u>	=_			21
Residents of Northwest Territories only: Enter	the territorial for	eign t	ax cre	dit from Fo	rm T2	2036	_	_			22
Line 21 minus line 22											
Enter this amount on line 11 in Part 5 of this form				Nort	hwes	t Territories tax	<u>(</u>	E			23

Schedule NT(S2)MJ

T2203 - 2002

Northwest Territories Amounts Transferred From Your Spouse or Common-law Partner

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

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form NT428, Northwest Territories Tax. If he or she was **not a resident of the Nortwest Territories** at the end of the year, complete Form NT428 or NT428(MJ) for him or her as if he or she were a resident of the Northwest Territories.

If, at the end of the year, your spouse or common-law partner was **not a resident of Northwest Territories**, enter on lines 1, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 the federal 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 2002):				
If your spouse or common-law partner's net income is \$27,749 or less,	, enter \$4,566.			
Otherwise, enter the amount from line 5808 of his or her Form NT428		_,		1
Pension income amount:		='		
Enter the amount from line 5836 of his or her Form NT428			+	2
Disability amount: Enter the amount from line 5844 of his or her Form	n NT428	_'	+	3
Tuition and education amounts: Enter the territorial amount designa	ted 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 1 of his or her Form NT428		6		
Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her	Form NT428	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").	Northwest Territories amounts			
Enter this amount on line 5864 in the Northwest Territories	transferred from your spouse			
column in Part 3 of Form T2203.	or common-law partner		=	9

Northwest Territories Tuition and Education Amounts

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

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

Unused federal tuition and education amounts from your 2001 Notice of Assessment or Notice of Reassessment						1
Enter your eligible tuition fees paid for 2002			2	· · · · · · · · · · · · · · · · · · ·		
Education amount for 2002: Use columns B and C of forms T2202 (only one claim per month, maximum 12 months)	2 and T2202A;					
Enter the number of months from column B	× \$120 =		2			
(do not include any month that is also included in column C) Enter the number of months from column C	× \$400 =	+	3			
Add lines 2, 3, and 4 Total 2002 tuition and		_	_	+		5
		and education amounts		=		6
Taxable income from line 260 of your return			7			
Total of lines 5804 to 5848 in the Northwest Territories column in						
Part 3 of Form T2203		_	8			
Line 7 minus line 8 (if negative, enter "0")		=	9			
Unused Northwest Territories tuition and education amounts claim	ned for 2002:					
Enter the amount from line 1 or line 9, whichever is less		_			1	0
Line 9 minus line 10		=	11			
2002 tuition and education amounts claimed for 2002: Enter the amount from line 5 or line 11, whichever is less				+	1	2
Add lines 10 and 12. If you are the student,			•			
enter this amount on line 5856 in the Northwest Territories column in Part 3 of Form T2203.		tuition and education y the student for 2002		=	1	3
Complete lines 14 to 17 only if you are the individu	ual designated to cla	im the student's unus	ed a	mounts		
Enter \$5,000 or the amount from line 5, whichever is less					1	4
Enter the amount from line 12				_	1	5
Line 14 minus line 15				=	1	6
Enter on this line, and on line 5860 in the Northwest Territories co	lumn in Part 3			i . 		
of your Form T2203, OR on line 4 of your Schedule NT(S2)MJ,		Territories tuition and				
an amount that is not more than the amount on line 16.	education	amounts transferred			1	7

Northwest Territories

Northwest Territories worksheet (MJ)

Use this worksheet to do some of the calculations you may need to complete the Northwest Territories column in Part 3 of Form T2203.

Line 5808 - Age amount		
Maximum amount		4,566 00 1
Your net income from line 236 of your return	2	.,
Base amount – 27,749 00	3	
Line 2 minus line 3 (if negative, enter "0")	4	
Applicable rate × 15%	5	
Multiply line 4 by line 5 =	▶_	6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Northwest Territories column.	=	7
Line 5812 - Spouse or common-law partner amount		
Base amount		9,091 00 1
Spouse or common-law partner's net income (from page 1 of your return)		2
Line 1 minus line 2 (if negative, enter "0")		
Enter, on line 5812 in the Northwest Territories column, \$8,766 or the amount on line 3, whichever is less .	=	3
Line 5816 - Amount for an eligible dependant		
.		0.004 00.4
Base amount		9,091 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")		
Enter, on line 5816 in the Northwest Territories column, \$8,766 or the amount on line 3, whichever is less.	=	3
1:		
Line 5820 – Amount for infirm dependants age 18 or older		
Base amount		8,720 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 \$3,605, enter \$3,605)	=	3
If you claimed this dependant on line 5816 in the Northwest Territories column, enter the amount claimed	_	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	5
		_
Complete this calculation for each dependant.		
Enter, on line 5820 in the Northwest Territories column, the total amount claimed for all dependants.		
Line 5840 - Caregiver amount		
Base amount	,	15,917 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 \$3,605, enter \$3,605)	=	3
If you claimed this dependant on line 5816 in the Northwest Territories column, enter the amount claimed	_	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	5
	1	

Complete this calculation for each dependant.

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

Northwest Territories worksheet (MJ) (continued)

()			
Line 5844 - Disability amount			
Base amount (enter this amount on line 7 if you were 18 years of age or older on December	31, 2002)	7.570	0 0 1
Supplement calculation if you were under age 18 on December 31, 2002.			- 1
Maximum supplement	3,605 00	2	
Total child care and attendant care expenses			
claimed for you by anyone 3	}		
Base amount – 2,112 00 4			
Line 3 minus line 4 (if negative, enter "0")	_	5	
Line 2 minus line 5 (if negative, enter "0")	=	> +	6
Add lines 1 and 6		=	7
Enter this amount on line 5844 in the Northwest Territories column (maximum amount \$11,175 is being completed for the claim on line 5848.	5), unless this chart		
Line 5848 - Disability amount transferred from a dependant			
If your dependant was not a resident of Northwest Territories at the end of the year, do n			
worksheet for line 318, but enter "0" on line 2 of that worksheet, and enter the result on line 58	348 in the Northwest 1	erritories column.	
Enter the amount from line 7 of the chart for line 5844 for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428		+	2
Add lines 1 and 2		=	3
Dependant's taxable income (from line 1 of his or her Form NT428)			- 4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")			
Enter, on line 5848 in the Northwest Territories column, the amount on line 1 or line 5, whicher	ver is less	=	5
Complete this calculation for each dependant.	donto		
Enter, on line 5848 in the Northwest Territories column, the total amount claimed for all depen	idants.		
Line 5876 - Medical expenses			
Allowable medical expenses			1
Enter \$1,728 or 3% of line 236 of your return, whichever is less		_	2
Line 1 minus line 2 (if negative, enter "0")		=	3
Dependant's net income, if applicable (from line 236 of his or her return)		4	
Base amount	- 9,342 00	5	
Line 4 minus line 5 (if negative, enter "0")	=	6	
Adjustment rate	× 4.25	7	
Multiply line 6 by line 7.			
Calculate line 4 to line 8 for each dependant, and enter the total medical expenses			_
adjustment on line 8 and on line 5800, below the Northwest Territories column.	=	> _	8

Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Northwest Territories column.

Part 4 – Territorial tax (Multiple jurisdictions)

Section NU428MJ, Nunavut tax

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

Enter your taxable income from line 260 of your	return							_				1
Use the amount on line 1 to determine which ONI of the following columns you have to complete.				lf lin	e 1 is more	than	If line 1 is mo	nro.				
Enter the amount from line 1 in the applicable		\$31,677 or less \$31,677,but not more than \$63,354, but r more than \$103,00		ut not		If line 1 is more than \$103,000						
column.												2
		0	00		31,677	00	- 63,354	00	_	103,000	00	3
Line 2 minus line 3 (cannot be negative)	=	40/	<u> </u>	=_	70/		=	<u> </u>	=	44.50	,	4
Multiply line A by line F	×	4%	_	×	7%	_	× 9%	_	×	11.5%	0	5
Multiply line 4 by line 5	=	0	0.0	=	1,267	00	= + 3,484	00	=	7.052	ΛΛ	6 7
Nunavut tax on	+	0	00	+	1,207	00	+ 3,484	00	+	7,053	00	
Add lines 6 and 7 taxable income	=		Ш	<u> </u>			=		=			8
Enter your Nunavut tax on taxable income from line Enter your Nunavut tax on split income from line Add lines 9 and 10		m T120	6					_ _ _	+			9 10 11
Enter your Nunavut non-refundable tax credits fro line D in the Nunavut column in Part 3 of this form								12				
Nunavut dividend tax credit: Amount from line 120 of your federal return			Ī	×	4% =	+		13				
Nunavut overseas employment tax credit: Amount from line 426 of federal Schedule 1				×	45% =	+		14				
Nunavut minimum tax carry-over: Amount from line 427 of federal Schedule 1				× 4	15% =	+		15				
Add lines 12, 13, 14, and 15						=			_			16
Line 11 minus line 16 (if negative, enter "0")								_	=			17
Nunavut additional tax for minimum tax purposes	from line	L of Fo	rm T	1219				_	+			18
Add lines 17 and 18								_	=			19
Percentage of income allocated to Nunavut, from	column :	5 of the	chart	in Pa				_	×		%_	20
Multiply line 19 by the percentage on line 20					Adjusted	Nun	avut income ta	<u>K</u>	=			21
Residents of Nunavut only: Enter the territorial	foreign ta	ax credit	from	Form	T2036			<u> </u>	_			22
Line 21 minus line 22 Enter this amount on line 12 in Part 5 of this form							Nunavut ta	v				23
Enter this amount on line 12 in 1 art 3 of this form							ituliavut ta	_				23

Schedule NU(S2)MJ

T2203 - 2002

Nunavut Amounts Transferred From Your Spouse or Common-law Partner

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

If your spouse or common-law partner is not filing a 2002 return, use the amounts that he or she would use on Form NU428, *Nunavut Tax.* If he or she was **not a resident of Nunavut** at the end of the year, complete Form NU428 or NU428(MJ) for him or her as if he or she were a resident of Nunavut.

If your spouse or common-law partner's net income is \$27,749 or less, enter \$7,500. Otherwise, enter the amount from line 5808 of his or her Form NU428 Pension income amount: Enter the amount from line 5836 of his or her Form NU428 Disability amount: Enter the amount from line 5844 of his or her Form NU428 Tuition and education amounts: Enter the territorial 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 Nunavut, complete Schedule NU(S11)MJ to determine the amount to enter on this line.	ler in 2002):
Pension income amount: Enter the amount from line 5836 of his or her Form NU428 + 2 Disability amount: Enter the amount from line 5844 of his or her Form NU428 + 3 Tuition and education amounts: Enter the territorial 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 Nunavut, complete Schedule NU(S11)MJ to	income is \$27,749 or less, enter \$7,500.
Enter the amount from line 5836 of his or her Form NU428 Disability amount: Enter the amount from line 5844 of his or her Form NU428 Tuition and education amounts: Enter the territorial 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 Nunavut, complete Schedule NU(S11)MJ to	of his or her Form NU428
Disability amount: Enter the amount from line 5844 of his or her Form NU428 + Tuition and education amounts: Enter the territorial 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 Nunavut, complete Schedule NU(S11)MJ to	
Tuition and education amounts: Enter the territorial 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 Nunavut, complete Schedule NU(S11)MJ to	er Form NU428 + 2
her Form T2202 or T2202A. If he or she was not a resident of Nunavut, complete Schedule NU(S11)MJ to	ine 5844 of his or her Form NU428 + 3
her Form T2202 or T2202A. If he or she was not a resident of Nunavut, complete Schedule NU(S11)MJ to	territorial amount designated in your name on the back of his or
determine the amount to enter on this line.	· · · · · · · · · · · · · · · · · · ·
	+ 4
Add lines 1 to 4 =	= 5
Spouse or common-law partner's taxable income:	come:
Enter the amount from line 1 of his or her Form NU428	orm NU428 6
Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NU428 – 7	32, and 5856 of his or her Form NU428 – 7
Spouse or common-law partner's adjusted taxable income:	axable income:
Line 6 minus line 7 (if negative, enter "0")	=
Line 5 minus line 8 (if negative, enter "0").	
Enter this amount on line 5864 in the Nunavut amounts transferred from	Nunavut amounts transferred from
Nunavut column in Part 3 of Form T2203. your spouse or common-law partner	your spouse or common-law partner = 9

Nunavut Tuition and Education Amounts

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

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

If you are the **individual** designated by a student, who was not a resident of Nunavut at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it for each student as if he or she were a resident of Nunavut.

Unused federal tuition and education amounts from your 2001 Notice of Assessment or Notice of Reassessment					1
Enter your eligible tuition fees paid for 2002			2		
Education amount for 2002: Use columns B and C of forms T220	02 and T2202A:				
(only one claim per month, maximum 12 months)					
Enter the number of months from column B					
(do not include any month that is also included in column C)	× \$120 =	+	3		
Enter the number of months from column C	× \$400 =	+	4		
Add lines 2, 3, and 4 Total 2002 tuition and	d education amounts	=		+	5
Add lines 1 and 5	Total available tuition a	nd education	amounts		6
Taxable income from line 260 of your return			7		
Total of lines 5804 to 5848 in the Nunavut column in					
Part 3 of Form T2203		_	8		
Line 7 minus line 8 (if negative, enter "0")		=	9		
Unused Nunavut tuition and education amounts claimed for 2002	2.				
Enter the amount from line 1 or line 9, whichever is less	_ .	_			10
Line 9 minus line 10		=	11		
2002 tuition and education amounts claimed for 2002:					
Enter the amount from line 5 or line 11, whichever is less				+	12
Add lines 10 and 12. If you are the student,					
enter this amount on line 5856 in the	Nunavut tuition and	d education	amounts		
Nunavut column in Part 3 of Form T2203.		the student		=	13
Complete lines 14 to 17 only if you are the individ	dual designated to cla	im the stude	nt's unused a	mounts	
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 Nunavut column in Part 3 of your Form T2203, OR on line 4 of your Schedule NU(S2)MJ, an amount that					
is not more than the amount on line 16. Nunavut	tuition and education	amounts tra	ansferred		17



Add lines 1 and 6

Nunavut worksheet (MJ)

Use this worksheet to do some of the calculations you may need to complete the Nunavut column in Part 3 of Form	T2203.
Line 5808 - Age amount	
Maximum amount	7,500 00
Your net income from line 236 of your return	2
	3
Line 2 minus line 3 (if negative, enter "0")	4
Applicable rate × 15%	5
Multiply line 4 by line 5 =	> _
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Nunavut column.	=
Line 5812 - Spouse or common-law partner amount	
Base amount	10,000 00
Spouse or common-law partner's net income (from page 1 of your return)	_
Line 1 minus line 2 (if negative, enter "0")	
Enter, on line 5812 in the Nunavut column, the amount on line 3.	=
Line 5816 - Amount for an eligible dependant	
Base amount	10,000 00
Dependant's net income (from line 236 of his or her return)	_
Line 1 minus line 2 (if negative, enter "0")	
Enter, on line 5816 in the Nunavut column, the amount on line 3.	=
Line 5820 — Amount for infirm dependants age 18 or older 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 \$3,605, enter \$3,605) If you claimed this dependant on line 5816 in the Nunavut 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.	8,720 00 - = - =
Enter, on line 5820 in the Nunavut column, the total amount claimed for all dependants.	
Line 5840 - Caregiver amount	
Base amount	15,917 00
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 \$3,605, enter \$3,605)	=
If you claimed this dependant on line 5816 in the Nunavut 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 5840 in the Nunavut column, the total amount claimed for all dependants.	
Line 5844 – Disability amount	
Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2002)	10,000 00
Supplement calculation if you were under age 18 on December 31, 2002.	
Maximum supplement 3,605 00	2
Total child care and attendant care expenses	
claimed for you by anyone 3	
Base amount	
Line 3 minus line 4 (if negative, enter "0")	5
Line 2 minus line 5 (if negative, enter "0")	> +

Enter this amount on line 5844 in the Nunavut column (maximum amount \$13,605), unless this chart is being completed for the claim on line 5848.

Nunavut worksheet (MJ) (continued)

Line 5848 - Disability amount transferred from a dependant

If your dependant was not a resident of Nunavut at the end of the year, the Form NU428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were resident of Nunavut at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NU428	+	2
Add lines 1 and 2	=	3
Dependant's taxable income (from line 1 of his or her Form NU428)	<u>–</u>	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")		
Enter, on line 5848 in the Nunavut column, the amount on line 1 or line 5, whichever is less	=	5

Complete this calculation for each dependant.

Enter, on line 5848 in the Nunavut column, the total amount claimed for all dependants.

Line 5876 - Medical expenses					
Allowable medical expenses					1
Enter \$1,728 or 3% of line 236 of your return, whichever is less				_	2
Line 1 minus line 2 (if negative, enter "0")				=	3
Dependant's net income, if applicable (from line 236 of his or her return)				4	
Base amount		10,000	00	5	
Line 4 minus line 5 (if negative, enter "0")	=			6	
Adjustment rate	×	7.65		7	
Multiply line 6 by line 7.	·			-	
Calculate line 4 to line 8 for each dependant, and enter the total medical expenses					
adjustment on line 8 and on line 5801, below the Nunavut column.	=			<u> </u>	8
Line 3 minus line 8 (if negative, enter "0"). Enter this amount on line 5876 in the Nunavut col	ımn.	•		=	9

Newfoundland and Labrador	
Enter the amount from line 39 of section NL428MJ in Part 4	1
Prince Edward Island	
Enter the amount from line 55 of section PE428MJ in Part 4	+ 2
Nova Scotia	
Enter the amount from line 38 of section NS428MJ in Part 4	+ 3
New Brunswick	
Enter the amount from line 49 of section NB428MJ in Part 4	+ 4
Ontario	
Enter the amount from line 62 of section ON428MJ in Part 4	+ 5
Manitoba	
Enter the amount from line 49 of section MB428MJ in Part 4	+ 6
Saskatchewan	
Enter the amount from line 44 of section SK428MJ in Part 4	+ 7
Alberta	
Enter the amount from line 33 of section AB428MJ in Part 4	+ 8
British Columbia	
Enter the amount from line 40 of section BC428MJ in Part 4	+ 9
Yukon	
Enter the amount from line 43 of section YT428MJ in Part 4	+ 10
Northwest Territories	
Enter the amount from line 23 of section NT428MJ in Part 4	+ 11
Nunavut	
Enter the amount from line 23 of section NU428MJ in Part 4	+ 12
Drawingial and torritorial taxon	
Provincial and territorial taxes	
Add lines 1 through 12. Enter this amount on line 428 of your return.	= 13

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

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

Provincial and territorial credits not included in this package

Province or territory	Other credits	Form
Newfoundland and Labrador	Newfoundland and Labador research and development tax credit	T1129
Nova Scotia	Political contribution tax credit Labour-sponsored venture capital tax credit Equity tax credit Nova Scotia residents only: Nova Scotia home ownership savings plan (NSHOSP) tax credit	NS479
Ontario	Ontario focused flow-through share tax credit Ontario co-operative education and graduate transitions tax credits Ontario workplace child care and workplace accessibility tax credits Ontario educational technology tax credit Ontario school bus safety tax credit	T1221 ON479
	Ontario residents only: Ontario property and sales tax credit Ontario home ownership savings plan (OHOSP) tax credit Ontario political contribution tax credit Ontario equity in education tax credit	ON479 T1238
Manitoba	Manitoba residents only: Personal tax credit Education property tax credit School tax credit for homeowners	MB479
British Columbia	British Columbia venture capital tax credit (if resident when the investment is made) British Columbia residents only: Sales tax credit British Columbia mining exploration tax credit	BC479 BC479 T88
	Yukon political contribution tax credit Labour-sponsored venture capital corporation tax credit	YT479
Yukon	Yukon residents only: Small business investment tax credit Yukon First Nations income tax credit Mineral exploration tax credit Research and development tax credit	YT479 YT432 T1199 T1232
Northwest Territories	Political contribution tax credit Risk capital investment tax credits Northwest Territories residents only: Cost of living tax credit	NT479
Nunavut	Political contribution tax credit Risk capital investment tax credits Nunavut residents only: Cost of living tax credit	NU479

Copies the above-noted forms, as well as any provincial and territorial information sheets, are available from your tax services office or at **www.ccra.gc.ca/forms** on the Canada Customs and Revenue Agency's website.