

Information on the Form T2203, Provincial and Territorial Taxes for 2004 - Multiple Jurisdictions

Provincial or territorial income tax relating to business income is generally payable to the province or territory where the permanent establishment generating that income is 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 2004 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. Non-refundable tax credits and some other tax credits are fully allowed (with certain restrictions relating to residency), 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 2004.

Form T2203

You will find the following components of Form T2203 in this publication:

- Part 1 – Allocating income to multiple jurisdictions (common to all, complete in all cases);
- Part 2 – Federal surtax on income you earned outside Canada and refundable Quebec abatement (complete if income is allocated to "Other" or to Quebec);
- Part 3 – Non-refundable tax credits (complete the applicable column if income is allocated to a province or territory other than Yukon);

Part 4 – Provincial or territorial tax (multiple jurisdictions) (complete for each province/territory to which income is allocated for 2004);

Part 5 – Provincial or territorial tax (common to all, complete to summarize your total provincial or territorial tax).

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

In addition to the credits included in Part 4 of Form T2203, you may be eligible for certain other tax credits. The chart at the back of this package 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 the regular provincial/territorial Form 428), use the applicable provincial or territorial tax amount from lines 1 to 12 in Part 5 of Form T2203.

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

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

**PROVINCIAL AND TERRITORIAL TAXES FOR 2004 –
MULTIPLE JURISDICTIONS**

Use this form to calculate your provincial and/or territorial taxes for 2004 if **either** of the following applies:

- you resided in a province or territory on December 31, 2004 (use the date you left Canada if you emigrated in 2004), 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 2004 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 to your 2004 tax return 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" on the previous page, for additional credits you can claim on line 479 of your return.

If you have to pay minimum tax, or you are subject to tax on split income, also attach a completed Form T691, *Alternative Minimum Tax*, or Form T1206, *Tax on Split Income – 2004*.

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

Business income earned in the year: Add self-employment income from lines 135 to 143 of your return, and business income from a partnership from line 122 of your return (exclude losses)

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

		1
–		2
=		3

Complete the following allocation chart:

In Column 2: Allocate the amount from line 2 to each province and territory where you had a permanent establishment in 2004.

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: If the amount from line 1 is **equal to or greater** than line 2, add columns 2 and 3.

If the amount on line 1 is **less than** line 2, determine the percentage of income allocation to each jurisdiction in column 2, multiply the amount on line 1 by each percentage, and enter the result in column 4.

In Column 5: Determine the percentage for each jurisdiction based on the income you allocated in column 4.

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

- 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 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.

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

If you are subject to minimum tax, do not complete lines 4 to 10. Instead, calculate the Federal surtax on income you earned outside of Canada on Form T691. If you have income allocated to Quebec, continue on line 11.

Enter the amount of your basic federal tax from line 13 of Schedule 1

	4
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If you have to pay tax on split income, enter the amount from line 6 of Form T1206. Otherwise, enter "0"

	5
--	---

Federal surtax on income you earned outside Canada

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

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

Enter the amount from line 10 directly below line 13 of Schedule 1 and write "federal surtax on income earned outside Canada." Add this amount to the basic federal tax on line 13, and subtract line 14 from the total to arrive at the federal tax on line 15 of Schedule 1.

Refundable Quebec abatement

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

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

Part 3 – Provincial and territorial non-refundable tax credits

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If you have income allocated to Yukon in column 4 of Part 1, go directly to Part 4 for that territory. For all other provinces or territories, complete the applicable columns shown in this part.

In addition, if you were a **student resident in a province or territory other than Yukon** 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)	Prince Edward Island (PE)	Nova Scotia (NS)	New Brunswick (NB)
Basic personal amount	5804	7,410 00	7,412 00	7,231 00	7,756 00
Amount from worksheet for line 5808	5808	+	+	+	+
Amount from worksheet for line 5812	5812	+	+	+	+
Dependant's net income 5612					
Amount from worksheet for line 5816	5816	+	+	+	+
Amount from worksheet for line 5820	5820	5615 +	5616 +	5617 +	5931 +
Amount from line 308 of Schedule 1	5824	+	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+	+
Province of residence only:					
Amount from line 314 of Schedule 1	5836	+	+	+	+
Amount from worksheet for line 5840	5840	5622 +	5623 +	5624 +	5932 +
Amount from worksheet for line 5844	5844	5629 +	5630 +	5631 +	5933 +
Amount from worksheet for line 5848	5848	5636 +	5637 +	5638 +	5934 +
PE residents only: (max \$500)					
Teacher school supply amount			5850 +		
Amount from line 319 of Schedule 1	5852	+	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+	+
Enter the total provincial amounts designated in your name by a child on Form T2202, T2202A, or TL11A*	5860	5774 +	5775 +	5776 +	5935 +
Amount from Schedule (S2)MJ	5864	5643 +	5644 +	5645 +	5936 +
Allowable medical expenses (ME):					
Amount from worksheet for line ME	ME	+	+	+	+
Amount from worksheet for line 5872	5872	5781 +	5782 +	5783 +	5937 +
Amount from line 345 of Schedule 9	345	+	+	+	+
Subtotal		=	=	=	=
A		x 10.57%	x 9.8%	x 8.79%	x 9.68%
B		=	=	=	=
Amount from line 347 of Schedule 9	347	x 18.02%	x 16.7%	x 17.5%	x 17.84%
C		=	=	=	=
Amount from line A above		+	+	+	+
B + C Total non-refundable tax credits	D	5789 =	5790 =	5791 =	5694 =

* When completing line 5860 for the NL, NS and/or NB columns, if the child was **not a resident of that province** at the end of the year, complete that province's Schedule (S11)MJ for the child as if he or she were a resident of that province at the end of the year.

When completing line 5860 for the PE column, if the 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 to you on his or her Form T2202, T2202A or TL11A.

Part 3 continues on the back with ON, MB, SK, and AB and on the next page with BC, NT, and NU

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

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	Ontario (ON)	Manitoba (MB)	Saskatchewan (SK)	Alberta (AB)
Basic personal amount 5804	8,044 00	7,634 00	8,264 00	14,337 00
ON, MB, and AB: from worksheet for line 5808				
SK: from line 301 of Schedule 1 5808	+	+	+	+
Amount from worksheet for line 5812 5812	+	+	+	+
Dependant's net income 5612				
Amount from worksheet for line 5816 5816	+	+	+	+
Amount from worksheet for line 5820 5820	5618 +	5686 +	5619 +	5620 +
SK residents only: Enter the number of dependent children born in 1986 or later* 6370 × \$2,583 =			5821 +	
SK residents only: 65 or older (\$1,033)			5822 +	
Amount from line 308 of Schedule 1 5824	+	+	+	+
Amount from line 310 of Schedule 1 5828	+	+	+	+
Amount from line 312 of Schedule 1 5832	+	+	+	+
Province of residence only:				
ON and AB: from worksheet for line 5836				
MB and SK: from line 314 of Schedule 1 5836	+	+	+	+
Amount from worksheet for line 5840 5840	5625 +	5687 +	5626 +	5627 +
Amount from worksheet for line 5844 5844	5632 +	5688 +	5633 +	5634 +
Amount from worksheet for line 5848 5848	5639 +	5689 +	5640 +	5641 +
Amount from line 319 of Schedule 1 5852	+	+	+	+
Amount from Schedule (S11) or (S11)MJ 5856	+	+	+	+
Enter the total provincial amounts designated in your name by a child on Form T2202, T2202A, or TL11A** 5860	5777 +	5690 +	5778 +	5779 +
Amount from applicable Schedule (S2)MJ 5864	5646 +	5691 +	5647 +	5648 +
Allowable amount of medical expenses (ME):				
Amount from worksheet for line ME ME	+	+	+	+
Amount from worksheet for line 5872 5872	5784 +	5692 +	5785 +	5786 +
Amount from line 345 of Schedule 9 345	+	+	+	+
Subtotal	=	=	=	=
	x 6.05%	x 10.9%	x 11%	x 10%
A	=	=	=	=
Amount from line 347 of Schedule 9 347	x 11.16%	x 17.4%	x 15%	x 12.75%
B	=	=	=	=
Amount from line A above C	+	+	+	+
B + C Total non-refundable tax credits D	5792 =	5693 =	5793 =	5794 =
Line 1 amount from the ON worksheet for line ME	5788			

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

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

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

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		British Columbia (BC)	Northwest Territories (NT)	Nunavut (NU)
Basic personal amount	5804	8,523 00	11,415 00	10,495 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 Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
BC: see note below *				
NT and NU: Amount from line 314 of 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 Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ, as applicable	5856	+	+	+
Enter the total provincial or territorial amounts designated in your name by a child on Form T2202, T2202A, or TL11A **	5860	5780 +	5796 +	5797 +
Amount from applicable Schedule (S2)MJ	5864	5649 +	5684 +	5685 +
Allowable amount of medical expenses (ME):				
Amount from worksheet for line ME	ME	+	+	+
Amount from worksheet for line 5872	5872	5787 +	5800 +	5801 +
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
A		x 6.05%	x 7.2%	x 4%
		=	=	=
Amount from line 347 of Schedule 9	347			
B		x 14.7%	x 13.55%	x 11.5%
C		=	=	=
Amount from line A above		+	+	+
Add lines B and C		5795 =	5798 =	5799 =
Total non-refundable tax credits	D			

* If you were a **resident of British Columbia** at the end of the year, enter in the BC column the amount from line 314 of Schedule 1.

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

When completing line 5860 for the NT column, if the child was **not a resident of Northwest Territories** at the end of the year, enter the federal amount designated in your name on his or her Form T2202, T2202A, or TL11A.

Part 4 – Provincial tax (Multiple jurisdictions)

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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 \$29,590 or less		If line 1 is more than \$29,590 , but not more than \$59,180		If line 1 is more than \$59,180
Enter the amount from line 1 in the applicable column	_____	2	_____	2	_____
Line 2 minus line 3 (cannot be negative)	- 0 00	3	- 29,590 00	3	- 59,180 00
Multiply line 4 by line 5	x 10.57%	4	x 16.16%	4	x 18.02%
	= _____	5	= _____	5	= _____
	+ 0 00	6	+ 3,128 00	6	+ 7,909 00
Newfoundland and Labrador tax on taxable income	= _____	7	= _____	7	= _____
Add lines 6 and 7	= _____	8	= _____	8	= _____

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

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

Residents of Newfoundland and Labrador only:
 Newfoundland and Labrador dividend tax credit:
 Amount from line 120 of your return _____ x 5% = _____ + _____ | _____ | **13**

Residents of Newfoundland and Labrador only:
 Newfoundland and Labrador overseas employment tax credit:
 Amount from line 426 of federal Schedule 1 _____ x 66.1% = _____ + _____ | _____ | **14**

Newfoundland and Labrador minimum tax carry-over:
 Amount from line 427 of federal Schedule 1 _____ x 66.1% = _____ + _____ | _____ | **15**
 Add lines 12 to 15 = _____ | _____ | **16**

Line 11 minus line 16 (if negative, enter "0") = _____ | _____ | **17**
 NL additional tax for minimum tax purposes:
 Amount from line 117 of T691 _____ x 66.1% = _____ + _____ | _____ | **18**
 Add lines 17 and 18 = _____ | _____ | **19**

Percentage of income allocated to Newfoundland and Labrador, from column 5 of the chart in Part 1 of this form x _____ % | _____ | **20**
 Multiply line 19 by the percentage on line 20 = _____ | _____ | **21**

If you were **not a resident of Newfoundland and Labrador**, enter the amount from line 21 on line 28 and continue.

Adjustments for residents of Newfoundland and Labrador

NL pension income amount from line 5836 in the NL column in Part 3 of this form _____ x 10.57% = _____ _____ | _____ | **22**
 NL dividend tax credit from line 13 in this section + _____ | _____ | **23**
 NL overseas employment tax credit from line 14 in this section + _____ | _____ | **24**
 Add lines 22, 23, and 24 = _____ | _____ | **25**
 Percentage of income not allocated to NL: 100% minus percentage on line 20 x _____ % | _____ | **26**
 Multiply line 25 by the percentage calculated on line 26 = _____ | _____ | **27**
 Lines 21 minus line 27 (if negative, enter "0"); or if you were not a resident of NL, enter the amount from line 21 **Adjusted Newfoundland and Labrador income tax**
= _____ | _____ | **28**

Continue on the back

Part 4 – Provincial tax (Multiple jurisdictions)

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Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 28 on the front of this form _____ 28

Newfoundland and Labrador surtax

Enter the amount from line 28			29	
Base amount	-	7,032	00	30
Line 29 minus line 30 (if negative, enter "0")	=			31
Rate	x	9%		32
Multiply line 31 by line 32	=			▶ 33
Add lines 28 and 33	=			34
Residents of Newfoundland and Labrador only:				
Enter the provincial foreign tax credit from Form T2036				- 35
Line 34 minus line 35	=			36

Political contribution tax credit

Enter the Newfoundland and Labrador political contributions made in 2004	6175			37
Enter the amount from calculation chart below. (maximum \$500)				▶ - 38
Line 36 minus line 38 (if negative, enter "0")				= 39

Direct equity tax credit

Enter the amount of credit from Form NLDETC-1	6177			• 40
Unused direct equity tax credit from previous years	+			41
Line 40 plus line 41	=			42
Enter the amount from line 39 or 42, whichever is less			(maximum \$50,000) ▶	- 43
Line 39 minus line 43 (if negative, enter "0")				44
Enter the result on line 1 in Part 5 of this form			Newfoundland and Labrador tax	= 44

Request for carryback of unused direct equity tax credit

Amount from line 43				45
Amount from line 39	-			46
Direct equity tax credit available for carry back to previous years				47
Line 45 minus line 46 (if negative, enter "0")	=			47

The credit claimed in any tax year cannot exceed \$50,000, including carry-forward or carry-back amounts.

Enter, on the following lines, any part of the amount from line 46 that you want to carry back to reduce your Newfoundland and Labrador tax for prior years.

Enter the amount you want to carry back to 2003	6178			• 48
Enter the amount you want to carry back to 2002	6179			• 49
Enter the amount you want to carry back to 2001	6180			• 50

Calculation chart for Newfoundland and Labrador political contribution tax credit

Determine the amount to enter on line 38 as follows:

- if your contributions (on line 37) are **more than \$1,150**, enter \$500 on line 38;
- if your contributions are **\$1,150 or less**, use the amount on line 37 to determine which ONE of the following columns to complete.

	If line 37 is \$100 or less	If line 37 is more than \$100, but not more than \$550	If line 37 is more than \$550, but not more than \$1,150	
Enter your total contributions from line 37 in the applicable column	-	-	-	51
Line 51 minus line 52	=	=	=	53
Multiply line 53 by line 54	x	x	x	54
Add lines 55 and 56. Enter the result on line 38.	=	=	=	55
	+	+	+	56
	=	=	=	57

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

If, at the end of the year, your spouse or common-law partner was a **resident of Newfoundland and Labrador**, complete this schedule to claim a transfer of the unused part of your spouse or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of Newfoundland and Labrador** at the end of the year, complete Form NL428 or NL428(MJ), and this schedule for him or her as if he or she were a resident of Newfoundland and Labrador.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form NL428 if he or she were filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2004):

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.

Pension income amount:

Enter the amount from line 5836 of his or her Form NL428

Disability amount:

Enter the amount from line 5844 of his or her Form NL428

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A or TL11A. If he or she was not a resident of Newfoundland and Labrador, complete Schedule NL(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form NL428

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NL428

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

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

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on line 5864 in the Newfoundland and Labrador column in Part 3 of Form T2204.

		6
-		7
=		8
-		9

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

Newfoundland and Labrador Tuition and Education Amounts

If you were a **student** who was 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** but you have income allocated to that province in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Newfoundland and Labrador tuition and education amounts to claim on line 5856 in the Newfoundland and Labrador column in Part 3 of Form T2203.

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

Unused federal tuition and education amounts from your 2003 *Notice of Assessment* or *Notice of Reassessment* _____ | _____ 1

Enter your eligible tuition fees paid for 2004 _____ | _____ 2

Education amount for 2004: Use columns B and C of forms T2202, T2202A and TL11A; (only one claim per month, maximum 12 months)

Enter the number of months from Column **B** (do not include any month that is included in Column C) _____ × \$60 = _____ + _____ | _____ 3

Enter the number of months from Column **C** _____ × \$200 = _____ + _____ | _____ 4

Add lines 2, 3, and 4 Total 2004 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 _____ | _____ 7

Total of lines 5804 to 5848 in the Newfoundland and Labrador column in Part 3 of Form T2203 - _____ | _____ 8

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

Unused NL tuition and education amounts claimed for 2004: Enter the amount from line 1 or line 9, whichever is **less** - _____ | _____ 10

Line 9 minus line 10 = _____ | _____ 11

2004 tuition and education amounts claimed for 2004: Enter the amount from line 5 or line 11, whichever is **less** + _____ | _____ 12

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NL column in Part 3 of Form T2203. **Newfoundland and Labrador tuition and education amounts claimed by the student for 2004**
= _____ | _____ 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 (if negative, enter "0") = _____ | _____ 16

Enter on this line, and on line 5860 in the NL column in Part 3 of your Form T2203 OR on line 4 of your Schedule NL(S2)MJ, an amount that is not more than the amount on line 16. **Newfoundland and Labrador tuition and education amounts transferred**
_____ | _____ 17

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

Line 5808 – Age amount

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

Line 5812 – Spouse or common-law partner amount

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

Line 5816 – Amount for an eligible dependant

Base amount			6,661 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")				3
Enter on line 5816 in the 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

Complete this calculation for each dependant.

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

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

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

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

Newfoundland and Labrador worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2004) 5,000 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2004.

Maximum supplement		2,353 00		2	
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,000 00		3	
Line 3 minus line 4 (if negative, enter "0")	=			4	
Line 2 minus line 5 (if negative, enter "0")			-	5	
			=		6
				+	6
Add lines 1 and 6				=	7

Enter, on line 5844 in the Newfoundland and Labrador column (maximum \$7,353), the total amount claimed, **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Newfoundland and Labrador at the end of the year, the Form NL428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were a resident of Newfoundland and Labrador at the end of the year.

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

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

Line ME – Allowable medical expenses for self, spouse or common-law partner and dependent children born in 1987 or later

Medical expenses from line 330 of your federal Schedule 1				1
Enter \$1,614 or 3% of line 236 of your return, whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter this amount on the ME line in the Newfoundland and Labrador column.				

Line 5872 – Allowable medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant				1
Enter \$1,614 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	=			3

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

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2004

Section PE428MJ, Prince Edward Island tax

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

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

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

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

Enter your Prince Edward Island tax on taxable income from line 8 _____ | _____ | 9
 Enter your Prince Edward Island tax on split income from Form T1206 + _____ | _____ | 10
 Add lines 9 and 10 = _____ | _____ | 11

Enter your Prince Edward Island non-refundable tax credits from line D in the Prince Edward Island column in Part 3 of this form _____ | _____ | 12

Residents of Prince Edward Island only:
 Prince Edward Island dividend tax credit:
 Amount from line 120 of your return _____ x 7.7% = _____ + _____ | _____ | 13

Residents of Prince Edward Island only:
 Prince Edward Island overseas employment tax credit:
 Amount from line 426 of federal Schedule 1 _____ x 57.5% = _____ + _____ | _____ | 14

Prince Edward Island minimum tax carry-over:
 Amount from line 427 of federal Schedule 1 _____ x 57.5% = _____ + _____ | _____ | 15
 Add lines 12 through 15 = _____ | _____ | 16

Line 11 minus line 16 (if negative, enter "0") = _____ | _____ | 17
 Prince Edward Island additional tax for minimum tax purposes
 Amount from line 117 of Form T691 _____ x 57.5% = _____ + _____ | _____ | 18

Add lines 17 and 18 = _____ | _____ | 19
 Percentage of income allocated to Prince Edward Island, from column 5 of the chart in Part 1 of this form x _____ % | _____ | 20
 Multiply line 19 by the percentage on line 20 = _____ | _____ | 21

If you were **not a resident of Prince Edward Island**, enter the amount from line 21 on line 28 and continue on line 29.

Adjustments for residents of Prince Edward Island

PE amount from lines 5836 and 5850 in the PE column in Part 3 of this form _____ x 9.8% = _____ _____ | _____ | 22

PE dividend tax credit from line 13 in this section + _____ | _____ | 23
 PE overseas employment tax credit from line 14 in this section + _____ | _____ | 24

Add lines 22, 23, and 24 = _____ | _____ | 25
 Percentage of income not allocated to PE: 100% minus percentage on line 20 x _____ % | _____ | 26

Multiply line 25 by the percentage calculated on line 26 = _____ | _____ | 27

Lines 21 minus line 27 (if negative, enter "0"); **or** _____ | _____ | 28
 if you were not a resident of PE, enter the amount from line 21 = _____ | _____ | 28

Prince Edward Island surtax:

Amount from line 19 _____ | _____ | 29
 Base amount - 5 200 00 | _____ | 30

Line 29 minus line 30 (if negative, enter "0") = _____ | _____ | 31
 Applicable rate x 10 % | _____ | 32

Multiply line 31 by line 32 = _____ | _____ | 33
 Percentage on line 20 in this section _____ % | _____ | 34

Multiply line 33 by the percentage on line 34 = _____ | _____ | 35
 Add lines 28 and 35 = _____ | _____ | 36

Continue on the back

Part 4 – Provincial tax (Multiple jurisdictions)

Section PE428MJ, Prince Edward Island tax (continued)

Enter the amount from line 36 on the front of this form 36

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, 2004, 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. Use the Prince Edward Island worksheet (MJ) to calculate the unused amount.

Enter any unused low-income tax reduction from your spouse or common-law partner's Form PE428, or from the *Prince Edward Island worksheet (MJ)* in his or her Form T2203, if applicable 6342 •37

(If you claimed an amount on line 37, enter this amount on line 51 and continue on line 52.)

Basic reduction	claim \$250	6339		38
Reduction for spouse or common-law partner	claim \$250	6340	+	39
Reduction for an eligible dependant claimed at line 5816	claim \$250	6341	+	40
Reduction for dependent children born in 1986 or later				
Number of dependent children	6099	x \$200 =	+	41
Add lines 38 through 41		=		42

Enter your net income from line 236 of your return				43
Enter your spouse or common-law partner's net income from page 1 of your return	+			44
Net family income: Add lines 43 and 44	=			45
Base amount	-	15 000 00		46
Line 45 minus line 46 (if negative, enter "0")	=			47
Applicable rate	x	5 %		48
Multiply line 47 by line 48	=			49
Line 42 minus line 49 (if negative, enter "0")	=			50

Enter the amount from line 37 or line 50				51
Percentage on line 20 in this section	x	%		52

Multiply line 51 by the percentage on line 52				53
Line 36 minus line 53 (if negative, enter "0")	=			54
Residents of Prince Edward Island only: Enter the provincial foreign tax credit from Form T2036	-			55
Line 54 minus line 55	=			56

Prince Edward Island political contribution tax credit

Enter the Prince Edward Island political contributions made in 2004 6338 57

Enter the credit you calculated in the chart below (maximum \$500)	-			58
Line 56 minus line 58	=			59
Enter the result on line 2 in Part 5 of this form (if negative, enter "0")				59

Calculation chart for line 58 – Prince Edward Island political contribution tax credit

Determine the amount to enter on line 58 as follows:

- if your contributions (on line 57) are **more than \$1,150**, enter \$500 on line 58);
- if your contributions are **\$1,150 or less**, use the amount on line 57 to determine which ONE of the following columns to complete.

	If line 57 is \$100 or less	If line 57 is more than \$100, but not more than \$550	If line 57 is more than \$550, but not more than \$1,150	
Enter your total contributions from line 57 in the applicable column	-	-	-	
	0 00	100 00	550 00	60
Line 60 minus line 61	=	=	=	62
	x 75%	x 50%	x 33.33%	63
Multiply line 62 by line 63	=	=	=	64
	+ 0 00	+ 75 00	+ 300 00	65
Add lines 64 and 65. Enter the result on line 58.	=	=	=	66

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

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

If, at the end of the year, your spouse or common-law partner was **not a resident of Prince Edward Island**, enter on lines 1, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 either the federal or the applicable provincial or territorial amount designated in your name on his or her Form T2202, T2202A or TL11A whichever is **less**.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form PE428, if he or she were filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2004):

If your spouse or common-law partner's net income is \$26,941 or less, enter \$3,619.

Otherwise, enter the amount from line 5808 of his or her Form PE428.

Pension income amount: Enter the amount from line 5836 of his or her Form PE428

Disability amount: Enter the amount from line 5844 of his or her Form PE428

Tuition and education amounts:

Enter the provincial amount designated in your name on his or her Form T2202, T2202A or TL11A

Add lines 1 to 4

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form PE428

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form PE428

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

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

Line 5 minus line 8 (if negative, enter "0").

Enter this amount on line 5864 in the

Prince Edward Island column in Part 3 of Form T2203.

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

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

9402-S2

Prince Edward Island Tuition and Education Amounts

If you were a **resident of Prince Edward Island**, complete Schedule PE(S11), 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.

2003 unused tuition and education amounts

Enter on line 1 whichever of the following amounts from your 2003 *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

Enter your eligible tuition fees paid for 2004

Education amount for 2004: Use columns B and C of forms T2202, T2202A or TL11A;

(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)

Enter the number of months from Column **C**

Add lines 2, 3, and 4

Total 2004 tuition and education amounts

Add lines 1 and 5

Total available tuition and education amounts

Taxable income from line 260 of your return

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

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 Prince Edward Island column in Part 3 of Form T2203

**Prince Edward Island tuition
and education amounts**

		1
		2
+		3
+		4
=		5
=		6
	7	
-	8	
=	9	
	10	

9402-S11

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
Your net income from line 236 of your return				2
Base amount	-	26,941 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 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)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
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")	=			3
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

Complete this calculation for each dependant.

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

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			14,399 00	1
Dependant's net income (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

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, 2004) 5,400 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2004.

Maximum supplement		3,015 00		2	
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,050 00		3	
Line 3 minus line 4 (if negative, enter "0")	=			4	
Line 2 minus line 5 (if negative, enter "0")			-	5	
			=		6
				+	7
Add lines 1 and 6					7

Enter on line 5844 in the Prince Edward Island column (maximum \$8,415), the total amount claimed, **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.				1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428	+			2
Add lines 1 and 2	=			3
Dependant's taxable income (from line 1 of his or her Form PE428)	-			4
Line 3 minus line 4 (if negative, enter "0")	=			5
Allowable amount for this dependant: Enter the amount on line 1 or line 5, whichever is less				6

Enter, on line 5848 in the Prince Edward Island column, the total amount claimed for **all** dependants.

Line ME – Allowable medical expenses for self, spouse or common-law partner and dependent children born in 1987 or later

Medical expenses from line 330 of your federal Schedule 1				1
Enter \$1,678 or 3% of line 236 of your return, whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter this amount on the ME line in the Prince Edward Island column				3

Line 5872 – Allowable medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant				1
Enter \$1,678 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	=			3

Enter, on line 5872 in the Prince Edward Island column, the total amount claimed for **all** dependants.

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

Enter the amount from line 51 in section PE428MJ				1
Enter the amount from line 36 in section PE428MJ	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Your spouse or common-law partner can claim this amount on his or her Form PE428 or, if he or she is also subject to tax on multiple jurisdictions, on line 35 in section PE428MJ of Part 4 of his or her Form T2203.

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2004

Section NS428MJ, Nova Scotia tax

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

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

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

Enter the amount from line 1 in the applicable column	If line 1 is \$29,590 or less	If line 1 is more than \$29,590, but not more than \$59,180	If line 1 is more than \$59,180, but not more than \$93,000	If line 1 is more than \$93,000	
_____	_____	_____	_____	_____	2
Line 2 minus line 3 (cannot be negative)	- 0 00	- 29,590 00	- 59,180 00	- 93,000 00	3
_____	= _____	= _____	= _____	= _____	4
Multiply line 4 by line 5	x 8.79%	x 14.95%	x 16.67%	x 17.5%	5
_____	= _____	= _____	= _____	= _____	6
_____	+ 0 00	+ 2,601 00	+ 7,025 00	+ 12,662 00	7
_____	= _____	= _____	= _____	= _____	8
Nova Scotia tax on taxable income					
Add lines 6 and 7	= _____	= _____	= _____	= _____	8

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

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

Residents of Nova Scotia only:
Nova Scotia dividend tax credit:
Amount from line 120 of your return _____ x 7.7% = + _____ | | 13

Residents of Nova Scotia only:
Nova Scotia overseas employment tax credit:
Amount from line 426 of federal Schedule 1 _____ x 57.5% = + _____ | | 14

Nova Scotia minimum tax carry-over:
Amount from line 427 of federal Schedule 1 _____ x 57.5% = + _____ | | 15

Add lines 12 through 15 = _____ | | 16

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

Nova Scotia additional tax for minimum tax purposes
Amount from line 117 of Form T691 _____ x 57.5% = + _____ | | 18

Add lines 17 and 18 = _____ | | 19

Percentage of income allocated to Nova Scotia, from column 5 of the chart in Part 1 of this form x _____ % 20

Multiply line 19 by the percentage on line 20 = _____ | | 21

If you were **not a resident of Nova Scotia**, enter the amount from line 21 on line 28 and continue on the next page.

Adjustments for residents of Nova Scotia

NS pension income amount from line 5836 in the NS column in Part 3 of this form _____ x 8.79% = _____ | | 22

NS dividend tax credit from line 13 in this section + _____ | | 23

NS overseas employment tax credit from line 14 in this section + _____ | | 24

Add lines 22, 23, and 24 = _____ | | 25

Percentage of income not allocated to NS: 100% **minus** percentage on line 20 x _____ % 26

Multiply line 25 by the percentage calculated on line 26 = _____ | | 27

Line 21 minus line 27 (if negative, enter "0"); **or** if you were not a resident of NS, enter the amount from line 21 **Adjusted Nova Scotia income tax** = _____ | | 28

Continue on the back

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2003

Section NS428MJ, Nova Scotia tax (continued)

Enter the amount from line 28 on the front of this form

		28
--	--	----

Nova Scotia surtax

Enter the amount from line 28			29
Base amount	-	10,000 00	30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	x	10%	32
Multiply line 31 by line 32	=		▶ +
Add lines 28 and 33	=		33
			34
Residents of Nova Scotia only:			
Enter the provincial foreign tax credit from Form T2036			-
Line 34 minus line 35	=		35
Nova Scotia Research and Development Tax Credit Recapture		5248	+ 37
Add lines 36 and 37	=		36
			38

If, at the end of the year, you **were not a resident of Nova Scotia**, enter the amount from line 38 on line 54 below.

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

If you had a spouse or common-law partner on December 31, 2004, you have to agree on who will claim the tax reduction as **only one of you** can make this claim for your family.

Basic reduction	claim \$300	6195			39
Reduction for spouse or common-law partner	claim \$300	6197	+		40
Reduction for an eligible dependant claimed at line 5816	claim \$300	6199	+		41
Reduction for dependent children born in 1986 or later:	Number of dependent children	6099	x \$165 =	+	42
Add lines 39 through 42			=		43
Enter your net income from line 236 of your return					44
Enter your spouse or common-law partner's net income from page 1 of your return	+				45
Net family income: Add lines 44 and 45	=				46
Base amount	-	15,000 00			47
Line 46 minus line 47 (if negative, enter "0")	=				48
Applicable rate	x	5%			49
Multiply line 48 by line 49	=		▶ -		50
Line 43 minus line 50 (if negative, enter "0")	=				51
					Nova Scotia low-income tax reduction

Amount from line 38					52
Nova Scotia low-income tax reduction from line 51	-				53
Line 52 minus line 53 (if negative, enter "0")					
Enter this amount on line 3 in Part 5 of this form					Nova Scotia tax
	=				54

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

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

If he or she was **not a resident of Nova Scotia** at the end of the year, complete Form NS428 or NS428(MJ), and this schedule for him or her as if he or she were a resident of Nova Scotia.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form NS428 if he or she were filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2004):

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 NS428.

Pension income amount:

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

Disability amount:

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

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A or TL11A. If he or she was not a resident of Nova Scotia, complete Schedule NS(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form NS428

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NSL428

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

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

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on line 5864 in the Nova Scotia column in Part 3 of Form T2204.

		6
-		7
=		8
Nova Scotia amounts transferred from your spouse or common-law partner		9

Nova Scotia Tuition and Education Amounts

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

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

If you are the **individual** designated by a student who was not a resident of Nova Scotia the end of the year, use this schedule

Unused federal tuition and education amounts from your 2003 *Notice of Assessment* or *Notice of Reassessment* _____ 1

Enter your eligible tuition fees paid for 2004 _____ 2

Education amount for 2004: Use columns B and C of forms T2202, T2202A and TL11A; (only one claim per month, maximum 12 months)

Enter the number of months from Column B (do not include any month that is included in Column C) _____ x \$60 = + _____ 3

Enter the number of months from Column C _____ x \$200 = + _____ 4

Add lines 2, 3, and 4 Total 2004 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 _____ 7

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

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

Unused Nova Scotia tuition and education amounts claimed for 2004: Enter the amount from line 1 or line 9, whichever is less - _____ 10

Line 9 minus line 10 = _____ 11

2004 tuition and education amounts claimed for 2004: 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 NS column in Part 3 of Form T2203. Nova Scotia tuition and education amounts claimed by the student for 2004 = _____ 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 (if negative, enter "0") = _____ 16

Enter on this line, and on line 5860 in the NS column in Part 3 of your Form T2203 OR on line 4 of your Schedule NS(S2)MJ, an amount that is not more than the amount on line 16. Nova Scotia tuition and education amounts transferred _____ 17

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
Base amount	-	26,284	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 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")	=				3
Enter, on line 5812 in the Nova Scotia column, \$6,140 or the amount on line 3, whichever is less	=				3

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")	=				3
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

Complete this calculation for each dependant.

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

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			15,837	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 \$4,176, enter \$4,176)	=				3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

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

Nova Scotia worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2004) _____ 4,293 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2004.

Maximum supplement _____		2,941		00	2
Total child care and attendant care expenses claimed for you by anyone _____					
Base amount _____	-	2,000		00	4
Line 3 minus line 4 (if negative, enter "0") _____	=				▶ -
Line 2 minus line 5 (if negative, enter "0") _____	=				▶ =
					+
Add lines 1 and 6					=

Enter on line 5844 in the Nova Scotia column (maximum \$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

Complete this calculation for each dependant.

If your dependant was not a resident of Nova Scotia at the end of the year, the Form NS428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were a resident of Nova Scotia at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant. _____					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 _____	=				3
Dependant's taxable income (from line 1 of his or her Form NS428) _____	-				4
Line 3 minus line 4 (if negative, enter "0") _____	=				5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					=

Enter, on line 5848 in the Nova Scotia column, the total amount claimed for **all** dependants.

Line ME – Allowable medical expenses for self, spouse or common-law partner and dependent children born in 1987 or later

Medical expenses from line 330 of your federal Schedule 1 _____					1
Enter \$1,637 or 3% of line 236 of your return, whichever is less _____	-				2
Line 1 minus line 2 (if negative, enter "0") _____	=				▶
Enter this amount on the ME line in the Nova Scotia column _____	=				3

Line 5872 – Allowable medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant _____					1
Enter \$1,637 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less _____	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000) _____	=				▶

Enter, on line 5872 in the Nova Scotia column, the total amount claimed for **all** dependants.

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2004

Section NB428MJ, New Brunswick tax

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

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

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

	If line 1 is \$32,183 or less	If line 1 is more than \$32,183, but not more than \$64,368	If line 1 is more than \$64,368, but not more than \$104,648	If line 1 is more than \$104,648	
Enter the amount from line 1 in the applicable column	-	-	-	-	2
	0 00	32,183 00	64,368 00	104,648 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	x 9.68%	x 14.82%	x 16.52%	x 17.84%	5
Multiply line 4 by line 5	=	=	=	=	6
	+ 0 00	+ 3,115 00	+ 7,885 00	+ 14,539 00	7
Add lines 6 and 7	=	=	=	=	8
New Brunswick tax on taxable income					

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

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

Residents of New Brunswick only:

N.B. dividend tax credit:

Amount from line 120 of your return _____ | _____ x 3.7% = + _____ | _____ | 13

Residents of New Brunswick only:

N.B. overseas employment tax credit:

Amount from line 426 of federal Schedule 1 _____ | _____ x 57% = + _____ | _____ | 14

N.B. minimum tax carry-over:

Amount from line 427 of federal Schedule 1 _____ | _____ x 57% = + _____ | _____ | 15

Add lines 12, 13, 14, and 15 = _____ | _____ | 16

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

New Brunswick additional tax for minimum tax purposes

Form T691: Line 108 minus line 111 _____ | _____ x 57% = + _____ | _____ | 18

Add lines 17 and 18 = _____ | _____ | 19

Percentage of income allocated to New Brunswick, from column 5 of the chart in Part 1 of this form x _____ | _____ % | 20

Multiply line 19 by the percentage on line 20 = _____ | _____ | 21

If you were **not a resident of New Brunswick**, enter the amount from line 21 on line 30 and continue on the next page.

Adjustments for residents of New Brunswick

NB pension income amount from line 5836 in the NB column in Part 3 of this form _____ | _____ x 9.68% = _____ | _____ | 22

NB dividend tax credit from line 13 in this section + _____ | _____ | 23

NB overseas employment tax credit from line 14 in this section + _____ | _____ | 24

Add lines 22, 23, and 24 = _____ | _____ | 25

Percentage of income not allocated to NB: 100% minus percentage on line 20 x _____ | _____ % | 26

Multiply line 25 by the percentage calculated on line 26 = _____ | _____ | 27

Lines 21 minus line 27 (if negative, enter "0") = _____ | _____ | 28

Adjusted New Brunswick income tax

Residents of New Brunswick only:

Enter the provincial foreign tax credit from Form T2036 - _____ | _____ | 29

Line 28 minus line 29 = _____ | _____ | 30

Continue on the back

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

Enter the amount from line 30 on the front of this form 30

If, at the end of the year, you were **not a resident of New Brunswick**, enter the amount from line 30 on line 44, and continue on line 45.

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

If you had a spouse or common-law partner at the end of the year, you 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.

Enter any unused low-income tax reduction from your spouse or common-law partner's Form NB428, or from the *New Brunswick worksheet (MJ)* of his or her Form T2203, if applicable

	6156		31	
(If you claimed an amount on line 31, enter this amount on line 43 and continue on line 44.)				
Basic reduction claim \$460	6157		32	
Reduction for your spouse or common-law partner claim \$460	6158 +		33	
Reduction for an eligible dependant claimed on line 5816 claim \$460	6159 +		34	
Add lines 32, 33, and 34 maximum \$920	=		35	
Enter your net income from line 236 of your return			36	
Enter your spouse or common-law partner's net income from page 1 of your return	+		37	
Net family income: Add lines 36 and 37	=		38	
Base amount	- 12,500 00		39	
Line 38 minus line 39 (if negative, enter "0")	=		40	
Applicable rate	x 5 %		41	
Multiply line 40 by line 41	=		42	
Line 35 minus line 42 (if negative, enter "0")	=		43	
Line 30 minus line 43 (if negative, enter "0")	=		44	

New Brunswick political contribution tax credit

New Brunswick political contributions made in 2004	6155		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 fund tax credit

Labour-sponsored venture capital fund tax credit from Certificate NB-LSVC-1	6167		48	
Line 47 minus line 48 (if negative, enter "0")	=		49	

Small business investor tax credit

Small business investor tax credit from Form T1258			50	
Line 49 minus line 50 (if negative, enter "0")	=		51	
Enter this amount on line 4 in Part 5 of this form.	New Brunswick tax		51	

Calculation chart for line 46 – New Brunswick political contribution tax credit

Determine the amount to enter on line 46 as follows:

- if your contributions (on line 45) are **more than \$1,075**, enter \$500 on line 46;
- if your contributions are **\$1,075 or less**, use the amount on line 45 to determine which ONE of the following columns to complete.

	If line 45 is \$200 or less	If line 45 is more than \$200, but not more than \$550	If line 45 is more than \$550, but not more than \$1,075	
Enter your total contributions from line 45 in the applicable column	- 0 00	- 200 00	- 550 00	52
Line 52 minus line 53	=	=	=	54
Multiply line 54 by line 55	x 75%	x 50%	x 33.33%	56
	+ 0 00	+ 150 00	+ 325 00	57
Add lines 56 and 57. Enter the result on line 46.	=	=	=	58

New Brunswick Amounts Transferred From Your Spouse or Common-law Partner

If, at the end of the year, your spouse or common-law partner was a **resident of New Brunswick**, complete this schedule to claim a transfer of the unused part of your spouse or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of New Brunswick** at the end of the year, complete Form NB428 or NB428(MJ), and this schedule for him or her as if he or she were a resident of New Brunswick.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form NB428 if he or she were filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2004):

If your spouse or common-law partner's net income is \$28,193 or less, enter \$3,787.

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

Pension income amount:

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

Disability amount:

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

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A or TL11A. If he or she was not a resident of New Brunswick, complete Schedule NB(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form NB428

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NBL428

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

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

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on line 5864 in the New Brunswick column in Part 3 of Form T2204.

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

		6
-		7
=		8
-		9

New Brunswick Tuition and Education Amounts

If you were a **student** who was a **resident of New Brunswick**, complete Schedule NB(S11), and refer to the introduction of Part 3 of Form T2203.

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

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

Unused federal tuition and education amounts from your 2003 *Notice of Assessment* or *Notice of Reassessment* _____ | 1

Enter your eligible tuition fees paid for 2004 _____ | 2

Education amount for 2004: Use columns B and C of forms T2202, T2202A and TL11A; (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 = + _____ | 3

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

Add lines 2, 3, and 4 _____ Total 2004 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 _____ | 7

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

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

Unused New Brunswick tuition and education amounts claimed for 2004:

Enter the amount from line 1 or line 9, whichever is **less** _____ - _____ ▶ _____ | 10

Line 9 minus line 10 _____ = _____ | 11

2004 tuition and education amounts claimed for 2004:

Enter the amount from line 5 or line 11, whichever is **less** _____ + _____ | 12

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NB column in Part 3 of Form T2203. **New Brunswick tuition and education amounts claimed by the student for 2004** _____ = _____ | 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 (if negative, enter "0") _____ = _____ | 16

Enter on this line, and on line 5860 in the NB column in Part 3 of your Form T2203 OR on line 4 of your Schedule NB(S2)MJ, an amount that is not more than the amount on line 16. **New Brunswick tuition and education amounts transferred** _____ | 17

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

Line 5808 – Age amount

Maximum amount			3,787	00	1
Your net income from line 236 of your return					2
Base amount	-	28,193		00	3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	x		15%		5
Multiply line 4 by line 5	=				6
Line 1 minus line 6 (if negative, enter "0").					7
Enter this amount on line 5808 in the New Brunswick column.					

Line 5812 – Spouse or common-law partner amount

Base amount			7,245	00	1
Spouse or common-law partner's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3
Enter on line 5812 in the New Brunswick column, \$6,586 or the amount on line 3, whichever is less					

Line 5816 – Amount for an eligible dependant

Base amount			7,245	00	1
Dependant's net income (from line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3
Enter on line 5816 in the New Brunswick column, \$6,586 or the amount on line 3, whichever is less					

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			8,860	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 \$3,663, enter \$3,663)	=				3
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			16,172	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 \$3,663, enter \$3,663)	=				3
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

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

New Brunswick worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2004) 6,279 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2004.

Maximum supplement					
_____		3,663	00	2	
Total child care and attendant care expenses claimed for you by anyone					
_____	-	2,145	00	3	
Base amount					
_____	=			4	
Line 3 minus line 4 (if negative, enter "0")					
_____	-			5	
Line 2 minus line 5 (if negative, enter "0")					
_____	=			6	
					7
Add lines 1 and 6					

Enter, on line 5844 in the New Brunswick column (maximum \$9,942), the total amount claimed, **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of New Brunswick at the end of the year, the Form NB428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were a resident of New Brunswick at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.					
_____					1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NB428	+				2
_____					3
Add lines 1 and 2					4
_____	-				5
Dependant's taxable income (from line 1 of his or her Form NB428)					6
_____	=				7
Line 3 minus line 4 (if negative, enter "0")					8
_____	=				9
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					

Enter, on line 5848 in the New Brunswick column, the total amount claimed for **all** dependants.

Line ME – Allowable medical expenses for self, spouse or common-law partner and dependent children born in 1987 or later

Medical expenses from line 330 of you federal Schedule 1					
_____					1
Enter \$1,755 or 3% of line 236 of your return, whichever is less	-				2
_____					3
Line 1 minus line 2 (if negative, enter "0")					4
_____	=				5
Enter this amount on line ME in the New Brunswick column.					

Line 5872 – Allowable medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant					
_____					1
Enter \$1,755 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-				2
_____					3
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)					4
_____	=				5

Enter, on line 5872 in the New Brunswick column, the total amount claimed for **all** dependants.

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

Amount from line 43 of Form NB428MJ					
_____					1
Amount from line 30 of Form NB428MJ	-				2
_____					3
Line 1 minus line 2 (if negative, enter "0")					4
Unused amount	=				5

Your spouse or common-law partner can claim the unused amount on his or her NB428 or, if he or she is also subject to tax on multiple jurisdictions, on line 31 in section NB428MJ of Part 4 of his or her Form T2203.

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2004

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 \$33,375 or less		If line 1 is more than \$33,375, but not more than \$66,752		If line 1 is more than \$66,752
Enter the amount from line 1 in the applicable column	2		2		2	
Line 2 minus line 3 (cannot be negative)	3	-	3	-	3	-
Multiply line 4 by line 5	4	x	4	x	4	x
	5	=	5	=	5	=
	6	=	6	=	6	=
	7	+	7	+	7	+
Ontario tax on taxable income	8	=	8	=	8	=

Enter your Ontario tax on taxable income from line 8	9		9		9	
Enter your Ontario non-refundable tax credits from line D in the Ontario column in Part 3 of this form	10	-	10	-	10	-
Line 9 minus line 10 (if negative enter "0")	11	=	11	=	11	=
Percentage of income allocated to Ontario, from column 5 of the chart in Part 1 of this form	12	x	12	x	12	%
Multiply line 11 by the percentage on line 12	13	=	13	=	13	=

If you were **not a resident of Ontario** at the end of the year, enter the amount from line 13 on line 21 and continue on line 22.

For residents of Ontario only

Ontario pension income amount from line 5836 in the Ontario column in Part 3 of this form	14	x	14	x	14	6.05%
Percentage of income not allocated to Ontario: 100% minus percentage on line 12	15	x	15	x	15	%
Multiply line 14 by the percentage calculated on line 15	16	=	16	=	16	-
Line 13 minus line 16 (if negative, enter "0")	17	=	17	=	17	=
Ontario dividend tax credit:						
Amount from line 120 of your return	18	x	18	x	18	5.13%
Ontario overseas employment tax credit:						
Amount from line 426 of federal Schedule 1	19	+	19	+	19	38.5%
Add lines 18 and 19	20	=	20	=	20	-
Line 17 minus line 20 (if negative, enter "0")	21	=	21	=	21	=

Enter your Ontario minimum tax carryover from line 45 of Form T1219-ON	22	-	22	-	22	5209
Line 21 minus line 22 (if negative, enter "0")	23	=	23	=	23	=
Ontario additional tax for minimum tax purposes:						
Amount from line 95 of Form T691	24	x	24	x	24	37.81%
Percentage of income allocated to Ontario, Enter the amount from line 12	25	x	25	x	25	%
Multiply line 24 by the percentage on line 25	26	=	26	=	26	+
Add lines 23 and 26	27	=	27	=	27	=
Residents of Ontario only: Enter your Ontario tax on split income from Form T1206	28	+	28	+	28	=
Add lines 27 and 28	29	=	29	=	29	=

Ontario surtax

(Line 29 minus \$3,856) x 20% (if negative, enter "0") =	30	=	30	=	30	=
(Line 29 minus \$4,864) x 36% (if negative, enter "0") =	31	+	31	+	31	=
Add lines 30 and 31	32	=	32	=	32	+
Add lines 29 and 32	33	=	33	=	33	=

Continue on the back

Part 4 – Provincial tax (Multiple jurisdictions)**Section ON428MJ, Ontario tax (continued)**

Enter the amount from line 33 on the previous page

33

If you were **not a resident of Ontario** at the end of the year or, if you have to pay additional tax for minimum tax purposes on line 26, enter "0" on line 40 below and continue.

Ontario tax reduction – (for residents of Ontario only)

Basic reduction

186 | 00 34

If you had a spouse or common-law partner on December 31, 2004, **only** the person who has the **higher net income** can claim the reductions on lines 35 and 36.

Reduction for dependent children born in 1986 or later

Number of dependent children **6269** × \$343 =

+ 35

Reduction for disabled or infirm dependants

Number of disabled or infirm dependants **6097** × \$343 =

+ 36

Add lines 34, 35, and 36

= 37

Enter the amount from line 37

× 2 =

38

Enter the amount from line 33

39

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

Ontario tax reduction

- 40

Line 33 minus line 40 (if negative, enter "0")

= 41

Residents of Ontario only: Enter your Ontario foreign tax credit from Form T2036

- 42

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

= 43

Ontario labour sponsored investment fund (LSIF) and employee ownership (EO) tax creditsTotal cost of shares from boxes **02** and **04**of **LSIF** Tax Credit certificate(s)× 15% (maximum \$750) **6275**

• 44

Total cost of ROIF eligible shares from boxes **03** and **05**of **LSIF** Tax Credit certificate(s)× 5% (maximum \$ 250) **6276** +

• 45

Credit amount from boxes **09** and **11**of **EO** Tax Credit certificate(s)(maximum \$4,150) **6280**

• 46

Unused employee ownership (EO) tax credits from the previous five years

+

47

Add lines 46 and 47

=

48

Add lines 44, 45, and 48

LSIF and EO tax credits

- 49

Line 43 minus line 49 (if negative, enter "0")

= 50

If you are **not a resident of Ontario**, enter the result on line 5 in Part 5 of this form

= 50

Ontario Health Premium - (for residents of Ontario only)

Enter the amount calculated for line 51 on the Ontario worksheet (MJ).

OHP

× 50% =

2004 Ontario Health Premium

+ 51

Add lines 50 and 51

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

Ontario tax

= 52

Ontario Amounts Transferred From Your Spouse or Common-law Partner

Schedule ON(S2)MJ
T2203 – 2004

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

If he or she was **not a resident of Ontario** at the end of the year, complete Form ON428 or ON428(MJ), and this schedule for him or her as if he or she were a resident of Ontario.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form ON428 if he or she were filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2004):

If your spouse or common-law partner's net income is \$29,237 or less, enter \$3,928.

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

Pension income amount:

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

Disability amount:

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

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, or TL11A. If he or she was not a resident of Ontario, complete Schedule ON(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

		1
+		2
+		3
+		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 your spouse or common-law partner's Form ON428

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

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

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

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

		6
-		7
=		8
-		9

Ontario Tuition and Education Amounts

If you were a **student** who was a **resident of Ontario**, complete Schedule ON(S11), 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 lines 1 to 16 for each student as if he or she were a resident of Ontario.

2003 unused tuition and education amounts

Enter your unused **provincial or territorial** tuition and education amounts from your 2003 *Notice of Assessment* or *Notice of Reassessment*. If you resided in New Brunswick, Quebec or Yukon at the end of 2003, enter your unused **federal** tuition and education amounts.

			1
Enter your eligible tuition fees paid for 2004			2
Education amount for 2004: Use columns B and C of forms T2202, T2202A, and TL11A; (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)		× \$130 =	
Enter the number of months from Column C		× \$433 =	
Add lines 2, 3, and 4		Total 2004 tuition and education amounts	
Add lines 1 and 5		Total available tuition and education amounts	

Taxable income from line 260 of your return			7
Total of lines 5804 to 5848 in the Ontario column in Part 3 of Form T2203	-		8
Line 7 minus line 8 (if negative, enter "0")	=		9
Unused Ontario tuition and education amounts claimed for 2004:			
Enter the amount from line 1 or line 9, whichever is less	-		
Line 9 minus line 10	=		
2004 tuition and education amounts claimed for 2004:			
Enter the amount from line 5 or line 11, whichever is less			
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Ontario column in Part 3 of Form T2203.			

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

Enter \$5,562 or the amount from line 5, whichever is less			14
Enter the amount from line 12	-		15
Line 14 minus line 15 (if negative, enter "0")	=		16
Enter on this line, and on line 5860 in the Ontario column in Part 3 of your Form T2203, OR on line 4 of your Schedule ON(S2)MJ, an amount that is not more than the amount on line 16.			

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			3,928 00	1
Your net income from line 236 of your return				2
Base amount	-	29,237 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 Ontario column.			-	7

Line 5812 – Spouse or common-law partner amount

Base amount			7,513 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")				3
Enter, on line 5812 in the Ontario column, \$6,830 or the amount on line 3, whichever is less	=			3

Line 5816 – Amount for an eligible dependant

Base amount			7,513 00	1
Dependant's net income (from line 236 of his or her return)			-	2
Line 1 minus line 2 (if negative, enter "0")				3
Enter, on line 5816 in the Ontario column, \$6,830 or the amount on line 3, whichever is less	=			3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,181 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 \$3,791, enter \$3,791)				3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed			-	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

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

Line 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, 2004, or you received the payments because of the death of your spouse or common-law partner			+	2
Add lines 1 and 2			=	3
Foreign pension income included on line 115 and deducted on line 256 of your return				4
Income from a U.S. individual retirement account (IRA) included on line 115 of your return	+			5
Add lines 4 and 5	=			6
Line 3 minus line 6 (if negative, enter "0")			-	7
Enter, on line 5836 in the Ontario column, \$1,112 or the amount on line 7, whichever is less	=			7

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		16,762	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 \$3,791 enter \$3,791)	=			3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

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

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2004)		6,499	00	1
--	--	-------	----	---

Supplement calculation if you were **under age 18** on December 31, 2004.

Maximum supplement		3,791	00	2
Total child care and attendant care expenses claimed for you by anyone				3
Base amount	-	2,220	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 Ontario column (maximum \$10,290), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

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

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

Line ME – Allowable medical expenses for self, spouse or common-law partner and dependent children born in 1987 or later

Allowable Ontario medical expenses*. Also enter this amount on line 5788, below the Ontario column.				1
Enter \$1,821 or 3% of line 236 of your return, whichever is less	-			2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on line ME in the Ontario column.	=			3

* 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 \$11,124 (\$22,247 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 \$5,562; and
- the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,225.

The medical expenses you claim have to cover the **same 12-month period** ending in 2004, but must not have been claimed on a 2003 return. They have to be more than either 3% of your net income (line 236) or \$1,821, whichever is **less**.

Line 5872 – Medical expenses for other dependants

Complete this calculation for each dependant.

Allowable Ontario medical expenses for other dependant* _____

Enter \$1,821 or 3% of the dependant's net income (from line 236 of his or her return), whichever is **less** _____

		1
-		2
=		3

Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000) _____

Enter, on line 5872 in the Ontario column, the total amount claimed for **all** dependants.

* The allowable medical expenses you can claim on line 1 are the same as those you can claim on line 331 of your federal Schedule 1, except for the following:

- the maximum Ontario claim for attendant care expenses is \$11,124 (\$22,247 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 \$5,562; and
- the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,225.

The medical expenses you claim have to cover the **same 12-month period** ending in 2004, but must not have been claimed on a 2003 return. They have to be more than either 3% of your dependant's net income (line 236 of his or her return) or \$1,821, whichever is **less**.

Line 51 – Ontario Health Premium

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

To calculate your Ontario Health Premium, **first go to Part A.**

Part A →

If the amount on line 1 is **not in Part A**, complete the chart in **Part B**.

	income range	premium amount
If the amount on line 1 is in one of the income ranges in Part A, enter the corresponding premium amount beside the OHP box on line 51 of Form ON428MJ.	\$20,000 or less.....	zero
	\$25,000 to \$36,000.....	\$300
	\$38,500 to \$48,000.....	\$450
	\$48,600 to \$72,000.....	\$600
	\$72,600 to \$200,000.....	\$750
	more than \$200,600.....	\$900

Part B →
If line 1 is:

Enter the amount from line 1 in the applicable column.

Line 2 minus line 3 (cannot be negative) _____

Multiply line 4 by line 5 _____

Add lines 6 and 7, enter the result beside the **OHP box** on line 51 of Form ON428MJ _____

	more than \$20,000, but not more than \$25,000	more than \$36,000, but not more than \$38,500	more than \$48,000, but not more than \$48,600	more than \$72,000, but not more than \$72,600	more than \$200,000, but not more than \$200,600
-	20,000 00	36,000 00	48,000 00	72,000 00	200,000 00
=					
x	6%	6%	25%	25%	25%
=					
+	0 00	300 00	450 00	600 00	750 00
=					

Part 4 – Provincial tax (Multiple jurisdictions)

Section MB428MJ, Manitoba tax

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

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

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, but not more than \$65,000		If line 1 is more than \$65,000
Enter the amount from line 1 in the applicable column	_____	2	_____	2	_____
Line 2 minus line 3 (cannot be negative)	- 0 00	3	- 30,544 00	3	- 65,000 00
Multiply line 4 by line 5	x 10.9%	4	x 14%	4	x 17.4%
	= _____	5	= _____	5	= _____
	+ 0 00	6	+ 3,329 00	6	+ 8,153 00
	= _____	7	= _____	7	= _____
Add lines 6 and 7 Manitoba tax on taxable income	= _____	8	= _____	8	= _____

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

Enter your Manitoba non-refundable tax credits from line D in the Manitoba column in Part 3 of this form _____ | _____ | 12
Residents of Manitoba only: Manitoba dividend tax credit
 Amount from line 120 of your return _____ x 5% = + _____ | _____ | 13
Residents of Manitoba only: Manitoba overseas employment tax credit
 Amount from line 426 of federal Schedule 1 _____ x 50% = + _____ | _____ | 14
 Manitoba minimum tax carry-over
 Amount from line 427 of federal Schedule 1 _____ x 50% = + _____ | _____ | 15
 Add lines 12 through 15 = _____ | _____ | 16
 Line 11 minus line 16 (if negative, enter "0") = _____ | _____ | 17

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

Basic reduction	225 00	18
Basic reduction for dependent spouse or common-law partner claim \$225	+ _____	19
Reduction for an eligible dependant claimed on line 5816 in the MB column in Part 3 of this form claim \$225	+ _____	20
Age reduction for self claim \$225	+ _____	21
Age reduction for spouse or common-law partner claim \$225 6070	+ _____	22
Disability reduction for spouse or common-law partner claim \$300 6071	+ _____	23
Disability reduction for self or for a dependant other than your spouse or common-law partner Number of disability claims 6072 x \$300 =	+ _____	24
Reduction for disabled dependants born in 1986 or earlier Number of disabled dependants 6074 x \$300 =	+ _____	25
Reduction for dependent children born in 1986 or later (complete the chart on the next page) Number of dependent children 6076 x \$300 =	+ _____	26
Add lines 18 through 26	= _____	27
Enter your net income from line 236 of your return x 1% =	- _____	28
Line 27 minus line 28 (if negative, enter "0") Manitoba family tax reduction	= _____	29
Line 17 minus line 29 (if negative, enter "0")	= _____	30

Part 4 – Provincial tax (Multiple jurisdictions)

Section MB428MJ, Manitoba tax (continued)

Enter the amount from line 30 on the front of this form			30
Manitoba additional tax for minimum tax purposes			
Form T691: Line 108 minus line 111		x 50% =	
	+		31
Add lines 30 and 31	=		32
Percentage of income allocated to Manitoba, from column 5 of the chart in Part 1 of this form	x	%	33
Multiply line 32 by the percentage on line 33	=		34

If you were **not a resident of Manitoba**, enter the amount from line 34 on line 41 below, and continue on line 42.

Adjustments for residents of Manitoba

Manitoba pension income amount from line 5836 in the Manitoba column in Part 3 of this form		x 10.9% =		35
Manitoba dividend tax credit from line 13 in this section	+			36
Manitoba overseas employment tax credit from line 14 in this section	+			37
Add lines 35, 36, and 37	=			38
Percentage of income not allocated to Manitoba: 100% minus percentage on line 33	x	%		39
Multiply line 38 by the percentage calculated on line 39	=			40
Lines 34 minus line 40 (if negative, enter "0"); or if you were not a resident of Manitoba, enter the amount from line 34				41
				Adjusted Manitoba income tax

Manitoba political contribution tax credit

Enter the Manitoba political contributions made in 2004		6140		42
Credit calculated for line 43 on the <i>Manitoba Worksheet (MJ)</i>			(maximum \$500)	43
Line 41 minus line 43 (if negative, enter "0")	=			44

Labour-sponsored funds tax credit

Enter your labour-sponsored funds tax credit from Slip T2C (MAN.) (maximum \$750)		6080		45
--	--	------	--	----

Equity tax credit

Enter your equity tax credit from Slip T2ETC (MAN.) (maximum \$1,500)	+	6081		46
Add lines 45 and 46	=			47
Line 44 minus line 47 (if negative, enter "0")	=			48

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

Line 48 minus line 49	=			49
Enter your Manitoba community enterprise development tax credit from Form T1256 (maximum \$9,000)		6085		51
Line 50 minus line 51 (if negative, enter "0")	=			52
Enter the Manitoba mineral exploration tax credit from Form T1241		6083		53
Line 52 minus line 53 (if negative, enter "0")	=			
Enter the result on line 6 in Part 5 of this form				Manitoba tax
	=			54

Chart for line 26 – Details of dependent children born in 1986 or later (Manitoba family tax reduction)

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

Information About Manitoba Family Tax Reduction

Line 18 – Basic reduction

Claim \$225

Line 19 – Basic reduction for dependent spouse or common-law partner

Claim \$225 if you claimed the spouse or common-law partner amount on line 5812 in the MB column in Part 3.

Line 20 – Reduction for an eligible dependant

Claim \$225 if you claimed the amount for an eligible dependant on line 5816 in the MB column in Part 3.

Line 21 – Age reduction for self

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

Line 22 – 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 MB(S2)MJ and the amount on line 1 is more than the amount on line 8 of that schedule.

Line 23 – 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 MB(S2)MJ and the amount on line 9 is more than the amount on line 4 of that schedule.

Line 24 – 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 5844 in the MB column in Part 3; and
- each disability amount claimed on line 5848 in your MB column in Part 3 or your spouse or common-law partner's Form MB428.

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

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5848 for the same dependant, you must agree on who will claim the provincial reduction for the dependant. If you cannot agree, only the individual with the higher net income can claim this reduction.

Line 25 – Reduction for disabled dependants born in 1986 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 20.

Claim \$300 for each disabled dependant age 18 or older for whom an amount was claimed on line 5820 in your MB column in Part 3 or your spouse or common-law partner's Form MB428.

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

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5820 for the same dependant, you must agree on who will claim the provincial reduction for the dependant. If you cannot agree, only the individual with the higher net income can claim this reduction.

Line 26 – Reduction for dependent children born in 1986 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 20.

Claim \$300 for each child who was 18 or younger on December 31, 2004, 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 2004;
- 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; and
- a special allowance under the *Children's Special Allowances Act* has not been received by anyone (such as a foster parent) for the child.

If you have a spouse or common-law partner, only the 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 for the same dependant, 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 26 at the end of section MB428MJ in Part 4 of Form T2203.

Manitoba Amounts Transferred From Your Spouse or Common-law Partner

If, at the end of the year, your spouse or common-law partner was a **resident of Manitoba**, complete this schedule to claim a transfer of the unused part of your spouse or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of Manitoba** at the end of the year, complete Form MB428 or MB428(MJ), and this schedule for him or her as if he or she were a resident of Manitoba.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form MB428 if he or she were filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2004):

If your spouse or common-law partner's net income is \$27,749 or less, enter \$3,728.

Otherwise, enter the amount from line 5808 of his or her Form MB428

	1
--	---

Pension income amount:

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

+	2
---	---

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

+	3
---	---

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, or TL11A. If he or she was not a resident of Manitoba, complete Schedule MB(S11)MJ to determine the amount to enter on this line.

+	4
---	---

Add lines 1 to 4

=	5
---	---

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form MB428

	6
--	---

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of your spouse or common-law partner's Form MB428

-	7
---	---

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

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

=	8
---	---



-	8
=	9

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

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

Manitoba Tuition and Education Amounts

If you were a student who was a **resident of Manitoba**, complete Schedule MB(S11) and refer to the introduction of Part 3 of Form T2203.

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

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

<u>Unused federal tuition and education amounts from your 2003 Notice of Assessment or Notice of Reassessment</u>			1
<u>Enter your eligible tuition fees paid for 2004</u>			2
Education amount for 2004: Use columns B and C of forms T2202, T2202A and TL11A (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 2004 tuition and education amounts	=	▶ 5
Add lines 1 and 5	Total available tuition and education amounts	=	6
<u>Taxable income from line 260 of your return</u>			7
<u>Total of lines 5804 to 5848 in the Manitoba column in Part 3 of Form T2203</u>	–		8
<u>Line 7 minus line 8 (if negative, enter "0")</u>	=		9
Unused Manitoba tuition and education amounts claimed for 2004:			
<u>Enter the amount from line 1 or line 9, whichever is less</u>	–	▶	10
<u>Line 9 minus line 10</u>	=		11
2004 tuition and education amounts claimed for 2004:			
<u>Enter the amount from line 5 or line 11, whichever is less</u>	+		12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the MB column in Part 3 of Form T2203.	=		13
Manitoba tuition and education amounts claimed by the student for 2004			

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

<u>Enter \$5,000 or the amount from line 5, whichever is less</u>			14
<u>Enter the amount from line 12</u>	–		15
<u>Line 14 minus line 15 (if negative, enter "0")</u>	=		16
<u>Enter the amount from line 19 of the student's Schedule (S11) for his or her province or territory of residence (see note below)</u>			17
<u>Enter on this line, and on line 5860 in the MB column in Part 3 of your Form T2203, OR on line 4 of your Schedule MB(S2)MJ, an amount that is not more than line 16 or line 17, whichever is less.</u>	Manitoba tuition and education amounts transferred		18

Note: For students residing in Quebec or Yukon, use line 19 from his or her federal Schedule 11.



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

Line 5808 – Age amount

Maximum amount			3,728		00	1
Your net income from line 236 of your return						2
Base amount	-	27,749			00	3
Line 2 minus line 3 (if negative, enter "0")	=					4
Applicable rate	x	15%				5
Multiply the amount on line 4 by line 5	=					6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Manitoba column.	=					7

Line 5812 – Spouse or common-law partner amount

Base amount			7,131		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")	=					3
Enter, on line 5812 in the Manitoba column, \$6,482 or the amount on line 3, whichever is less.	=					3

Line 5816 – Amount for an eligible dependant

Base amount			7,131		00	1
Dependant's net income (from line 236 of his or her return)	-					2
Line 1 minus line 2 (if negative, enter "0")	=					3
Enter, on line 5816 in the Manitoba column, \$6,482 or the amount on line 3, whichever is less.	=					3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			8,720		00	1
Dependant's net income (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 Manitoba column, enter the amount claimed	-					4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=					5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			15,917		00	1
Dependant's net income (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 Manitoba column, enter the amount claimed	-					4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=					5

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

Manitoba worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2004)		6,180 00	1
Supplement calculation if you were under age 18 on December 31, 2004.			
Maximum supplement		3,605 00	2
Total child care and attendant care expenses claimed for you by anyone			
Base amount	– 2,112 00		3 4
Line 3 minus line 4 (if negative, enter "0")	=		5
Line 2 minus line 5 (if negative, enter "0")			6
Add lines 1 and 6		=	7

Enter this amount on line 5844 in the Manitoba column (maximum \$9,785), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Manitoba at the end of the year, Form MB428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were a resident of Manitoba at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.			1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form MB428		+	2
Add lines 1 and 2		=	3
Dependant's taxable income (from line 1 of his or her Form MB428)		–	4
Line 3 minus line 4 (if negative, enter "0")		=	5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less			6

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

Line ME – Allowable amount of medical expenses for self, spouse or common law partner, and your dependant children born in 1987 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,728 or 3% of line 236 of your return, whichever is less		–	2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Manitoba column.		=	3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,728 or 3% of line 236 of the dependant's return, whichever is less		–	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)		=	3

Enter, on line 5872 in the Manitoba column, the total amount claimed for **all** dependants.

Line 43 – Manitoba political contribution tax credit

Determine the amount to enter on line 43 in Section MB428MJ, *Manitoba tax*, in Part 4 of Form T2203 as follows:

- if your contributions (on line 42) are **more than \$1,075**, enter \$500 on line 43 in Section MB428MJ;
- if your contributions are **\$1,075 or less**, use the amount on line 42 to determine which ONE of the following columns to complete.

	If line 42 is \$200 or less	If line 42 is more than \$200, but not more than \$550	If line 42 is more than \$550, but not more than \$1,075
Enter your total contributions from line 42 in Section MB428MJ			
	– 0 00	– 2 00 00	– 5 50 00
Line 1 minus line 2	=	=	=
	x 75%	x 50%	x 33.33%
Multiply line 3 by line 4	=	=	=
	+ 0 00	+ 1 50 00	+ 3 2 5 00
Add lines 5 and 6. Enter the result on line 43 in Section MB428MJ.	=	=	=

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2004

Section SK428MJ, Saskatchewan tax

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

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

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

	If line 1 is \$36,155 or less		If line 1 is more than \$36,155, but not more than \$103,300		If line 1 is more than \$103,300
Enter the amount from line 1 in the applicable column	_____	2	_____	2	_____
Line 2 minus line 3 (cannot be negative)	- 0 00	3	- 36,155 00	3	- 103,300 00
Multiply line 4 by line 5	x 11%	4	x 13%	4	x 15%
	= _____	5	= _____	5	= _____
	+ 0 00	6	+ 3,977 00	6	+ 12,706 00
	= _____	7	= _____	7	= _____
Saskatchewan tax on taxable income	= _____	8	= _____	8	= _____

Enter your Saskatchewan tax on taxable income from line 8 _____ | _____ | 9

Residents of Saskatchewan only:

Enter your Saskatchewan farm and small business capital gains tax credit from Form T1237 6355 - _____ | _____ | 10

Line 9 minus line 10 = _____ | _____ | 11

Enter your Saskatchewan tax on split income from Form T1206 + _____ | _____ | 12

Add lines 11 and 12 = _____ | _____ | 13

Enter your Saskatchewan non-refundable tax credits from line D in the Saskatchewan column in Part 3 of this form _____ | _____ | 14

Residents of Saskatchewan only: Saskatchewan dividend tax credit
Amount from line 120 of your return _____ x 8% = _____ + _____ | _____ | 15

Residents of Saskatchewan only: Saskatchewan overseas employment tax credit
Amount from line 426 of federal Schedule 1 _____ x 50% = _____ + _____ | _____ | 16

Saskatchewan minimum tax carry-over:
Amount from line 427 of federal Schedule 1 _____ x 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
Form T691: Line 108 minus line 111 _____ x 50% = _____ + _____ | _____ | 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 x _____ % | _____ | 22

Multiply line 21 by the percentage on line 22 = _____ | _____ | 23

If you were **not a resident of Saskatchewan**, enter the amount from line 23 on line 32 below, and continue on line 33.

Adjustments for residents of Saskatchewan

Saskatchewan pension income amount from line 5836 in the Saskatchewan column in Part 3 of this form _____ x 11% = _____ + _____ | _____ | 24

Saskatchewan dividend tax credit from line 15 in this section _____ + _____ | _____ | 25

Saskatchewan overseas employment tax credit from line 16 in this section _____ + _____ | _____ | 26

Add lines 24, 25, and 26 = _____ | _____ | 27

Percentage of income not allocated to Saskatchewan:
100% minus percentage on line 22 _____ x _____ % | _____ | 28

Multiply line 27 by the percentage calculated on line 28 = _____ | _____ | 29

Lines 23 minus line 29 (if negative, enter "0"); **or** Adjusted Saskatchewan income tax
if you were not a resident of Saskatchewan, enter the amount from line 23 _____ = _____ | _____ | 30

Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036 _____ - _____ | _____ | 31

Line 30 minus line 31 = _____ | _____ | 32

Enter your Saskatchewan royalty tax rebate from Form T82 _____ - _____ | _____ | 33

Line 32 minus line 33 = _____ | _____ | 34

Continue on the back

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2004

Section SK428MJ, Saskatchewan tax (continued)

Enter the amount from line 34 on the front of this form 34

Saskatchewan political contribution tax credit

Enter Saskatchewan political contributions made in 2004 6368 35

Credit calculated for line 36 on the *Saskatchewan Worksheet (MJ)* (maximum \$650) - 36

Line 34 minus line 36 (if negative, enter "0") = 37

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

For investments in venture capital corporations that are registered in Saskatchewan:
 Enter your tax credit from Slip T2C (SASK.) (maximum \$1,000) 38

For investments in venture capital corporations that are registered federally only:
 Enter your tax credit from Slip T2C (SASK.) (maximum \$525) + 39

Add lines 38 and 39 (maximum \$1,000) 6374 = ▶ 40

Line 37 minus line 40 (if negative, enter "0") = 41

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

Enter \$500 if a certificate for this credit was issued in your name for 2004 6376 42

Unused Saskatchewan post-secondary graduate tax credit from your 2003 *Notice of Assessment* or *Notice of Reassessment* 43

Enter the amount from line 42 or line 43, whichever applies ▶ 44

Line 41 minus line 44 (if negative, enter "0") = 45

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC 6360 • 46

Unused Saskatchewan mineral exploration tax credit from your 2003 *Notice of Assessment* or *Notice of Reassessment* + 47

Add lines 46 and 47 = ▶ 48

Line 45 minus line 48 (if negative, enter "0") = 49

Enter your Saskatchewan qualifying environmental trust tax credit - 50

Line 49 minus line 50 (if negative, enter the amount in brackets)

Enter the result on line 7 in Part 5 of this form **Saskatchewan tax** = 51

Request for carryback of unused mineral exploration tax credit

Amount from line 48 52

Amount from line 45 - 53

Line 52 minus line 53 (if negative, enter "0") = 54

Enter, on the following lines, any part of the amount from line 54 that you want to carry back to reduce your Saskatchewan tax for prior years.

Enter the amount you want to carry back to **2003** 6361 • 55

Enter the amount you want to carry back to **2002** 6362 • 56

Enter the amount you want to carry back to **2001** 6363 • 57

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

Details of dependent children born in 1986 or later

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

Saskatchewan Amounts Transferred From Your Spouse or Common-law Partner

Schedule SK(S2)MJ
T2203 – 2004

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

If he or she was **not a resident of Saskatchewan** at the end of the year, complete Form SK428 or SK428(MJ), and this schedule for him or her as if he or she were a resident of Saskatchewan.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form SK428 if he or she were filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Amount for dependent children (born in 1986 or later):

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

		1
--	--	---

Age amount (if he or she was 65 or older in 2004):

If your spouse or common-law partner's net income is \$29,124 or less, enter \$3,912.

Otherwise, enter the amount from line 5808 of his or her Form SK428

	+	2
--	---	---

Senior supplementary amount:

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

	+	3
--	---	---

Pension income amount:

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

	+	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 his or her Form T2202, T2202A, or TL11A. If he or she was not a resident of Saskatchewan, complete Schedule SK(S11)MJ to determine the amount to enter on this line.

	+	6
--	---	---

Add lines 1 to 6

	=	7
--	---	---

Spouse 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 your spouse or common-law partner's Form SK428

	-	9
--	---	---

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

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

	=	
--	---	--

	-	10
--	---	----

Line 7 minus line 10 (if negative, enter "0").

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

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

	=	11
--	---	----

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		9,090	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")	=			3
Enter, on line 5812 in the Saskatchewan column, \$8,264 or the amount on line 3, whichever is less	=			3

Line 5816 – Amount for an eligible dependant

Base amount		9,090	00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5816 in the Saskatchewan column, \$8,264 or the amount on line 3, whichever is less	=			3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		9,152	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 \$3,784, enter \$3,784)	=			3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		16,705	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 \$3,784, enter \$3,784)	=			3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

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

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2004)		6,486	00	1
--	--	-------	----	---

Supplement calculation if you were **under age 18** on December 31, 2004.

Maximum supplement		3,784	00	2
Total child care and attendant care expenses claimed for you by anyone				3
Base amount	-	2,216	00	4
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")	=			6
Add lines 1 and 6	=			7

Enter this amount on line 5844 in the Saskatchewan column (maximum \$10,270), **unless** this chart is being completed for the claim on line 5848.

Saskatchewan worksheet (MJ) (continued)

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.			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)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5

Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less			6
---	--	--	---

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

Line ME – Allowable amount of medical expenses for self, spouse or common law partner, and your dependent children born in 1987 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,813 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Saskatchewan column.	=		3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,813 or 3% of line 236 of the dependant's return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	=		3

Enter, on line 5872 in the Saskatchewan column, the total amount claimed for all dependants.

Line 36 – Saskatchewan political contribution tax credit

Determine the amount to enter on line 36 in Section SK428MJ, Saskatchewan tax, in Part 4 of Form T2203 as follows:

- if your contributions (on line 35) are **more than \$1,275**, enter \$650 on line 36 in Section SK428MJ;
- if your contributions are **\$1,275 or less**, use the amount on line 35 to determine which ONE of the following columns to complete.

	If line 35 is \$400 or less	If line 35 is more than \$400, but not more than \$750	If line 35 is more than \$750, but not more than \$1,275	
Enter your total contributions from line 35 in Section SK428MJ	-	-	-	1
Line 1 minus line 2	=	=	=	2
Multiply line 3 by line 4	x	x	x	3
Add lines 5 and 6. Enter the result on line 36 in Section SK428MJ.	=	=	=	4
	+	+	+	5
	=	=	=	6
	=	=	=	7

Part 4 – Provincial tax (Multiple jurisdictions)

Section AB428MJ, Alberta tax

T2203 – 2004

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

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

Alberta income tax rate					1
	x		10%		2
Multiply line 1 by line 2					3
Residents of Alberta only: Alberta tax on split income from Form T1206					4
Add lines 3 and 4					5

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

Residents of Alberta only: Alberta dividend tax credit					6
Amount from line 120 of your return		x 6.4%	=	+	7
Residents of Alberta only: Alberta overseas employment tax credit					8
Amount from line 426 of federal Schedule 1		x 35%	=	+	8
Alberta minimum tax carry-over:					9
Amount from line 427 of federal Schedule 1		x 35%	=	+	9
Add lines 6, 7, 8, and 9				=	10
Line 5 minus line 10 (if negative, enter "0")				=	11
Alberta additional tax for minimum tax purposes					12
Form T691: Line 108 minus line 111		x 35%	=	+	12
Add lines 11 and 12				=	13
Percentage of income allocated to Alberta, from column 5 of the chart in Part 1 of this form				x	14
Multiply line 13 by the percentage on line 14				=	15

If you were **not a resident of Alberta**, enter the amount from line 15 on line 28 below, and continue on line 29.

Adjustments for residents of Alberta

Alberta pension income amount from line 5836 in the Alberta column in Part 3 of this form		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
Multiply line 19 by the percentage calculated on line 20				=	21
Line 15 minus line 21 (if negative, enter "0")				=	22

Alberta tax on split income from line 4					23
Percentage of income not allocated to Alberta: 100% minus percentage on line 14				x	24
Multiply line 23 by the percentage calculated on line 24				=	25
Add lines 22 and 25				=	26

Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036					27
Line 26 minus line 27				=	28

Alberta political contribution tax credit

Enter your Alberta political contributions made in 2004 from your Official Receipt called <i>Annual Contribution</i> 6003					29
Credit calculated for line 30 on the <i>Alberta Worksheet (MJ)</i> (maximum \$1,000)					30
Enter your Alberta political contributions made in 2004 from your Official Receipt called <i>Senatorial Selection Campaign Contribution</i> 6004					31
Credit calculated for line 32 on the <i>Alberta Worksheet (MJ)</i> (maximum \$1,000)				+	32
Add lines 30 and 32				=	33
Line 28 minus line 33 (if negative, enter "0")				=	34

Royalty tax rebate					35
Enter your royalty tax rebate from Form T79					35
Line 34 minus line 35 (if negative, enter "0")					36
Enter the result on line 8 in Part 5 of this form					36
Alberta tax				=	36

Alberta Amounts Transferred From Your Spouse or Common-law Partner

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

If he or she was **not a resident of Alberta** at the end of the year, complete Form AB428 or AB428(MJ), and this schedule for him or her as if he or she were a resident of Alberta.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form AB428 if he or she were filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2004):

If your spouse or common-law partner's net income is \$29,942 or less, enter \$4,022.

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 his or her Form T2202, T2202A, or TL11A. 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 your spouse or common-law partner's 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 line 5864 in the Alberta column in Part 3 of Form T2203.

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

	=	9
--	---	---

Alberta Tuition and Education Amounts

If you were a **student** who was a **resident of Alberta**, complete Schedule AB(S11) 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 2003 <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>			1
Enter your eligible tuition fees paid for 2004			2
Education amount for 2004: Use columns B and C of forms T2202, T2202A and TL11A (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)	× \$133 =	+	3
Enter the number of months from Column C	× \$445 =	+	4
Add lines 2, 3, and 4	Total 2004 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			7
Total of lines 5804 to 5848 in the Alberta column in Part 3 of Form T2203	–		8
Line 7 minus line 8 (if negative, enter "0")	=		9
Unused Alberta tuition and education amounts claimed for 2004:			
Enter the amount from line 1 or line 9, whichever is less	–		10
Line 9 minus line 10	=		11
2004 tuition and education amounts claimed for 2004:			
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 AB column in Part 3 of Form T2203.	Alberta tuition and education amounts claimed by the student for 2004	=	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 (if negative, enter "0")	=		16
Enter on this line, and on line 5860 in the Alberta column in Part 3 of your Form T2203, OR on line 4 of your Schedule AB(S2)MJ, an amount that is not more than the amount on line 16.			
Alberta tuition and education amounts transferred			17

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

Maximum amount			4,022 00	1
Your net income from line 236 of your return				2
Base amount	-	29,942 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

Line 5812 – Spouse or common-law partner amount

Base amount			14,337 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")	=			3
Enter the amount from line 3 on line 5812 in the Alberta column.	=			3

Line 5816 – Amount for an eligible dependant

Base amount			14,337 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter the amount from line 3 on line 5816 in the Alberta column.	=			3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,409 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 \$3,890, enter \$3,890)	=			3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5
Enter, on line 5820 in the Alberta column, the total amount claimed for all dependants.				

Line 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, 2004, or you received the payments because of the death of your spouse or common-law partner	+			2
Add lines 1 and 2	=			3
Foreign pension income included on line 115 of your return and deducted on line 256 of your return				4
Income from a U.S. individual retirement account (IRA) included on line 115 of your return	+			5
Add lines 4 and 5	=			6
Line 3 minus line 6	=			7
Enter, on line 5836 in the Alberta column, \$1,111 or the amount on line 7, whichever is less .	=			7

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			17,174 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 \$3,890, enter \$3,890)	=			3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5
Enter, on line 5840 in the Alberta column, the total amount claimed for all dependants.				

Alberta 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, 2004)		6,668		00	1
Supplement calculation if you were under age 18 on December 31, 2004.					
Maximum supplement		3,890		00	2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,278		00	3
Line 3 minus line 4 (if negative, enter "0")	=				4
Line 2 minus line 5 (if negative, enter "0")	=				5
Add lines 1 and 6				+	6
				=	7

Enter this amount on line 5844 in the Alberta column (maximum \$10,558), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant					1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form AB428	+				2
Add lines 1 and 2	=				3
Dependant's taxable income (from line 1 of his or her Form AB428)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					6

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

Line ME – Allowable amount of medical expenses for self, spouse or common law partner, and your dependent children born in 1987 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$1,865 or 3% of line 236 of your return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Alberta column.	=				3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant					1
Enter \$1,865 or 3% of line 236 of the dependant's return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	=				3

Enter, on line 5872 in the Alberta column, the total amount claimed for all dependants.

Lines 30 and 32 – Alberta political contribution tax credit

Complete this calculation for each type of Alberta political contribution.

Determine the amount to enter on lines 30 or 32 in Section AB428MJ, Alberta tax, in Part 4 of Form T2203 as follows:

- if your contributions are **more than \$2,300**, enter \$1,000 on line 30 or 32 in Section AB428MJ;
- if your contributions are **\$2,300 or less**, use the amount on line 29 or 31 to determine which ONE of the following columns to complete.

	If the amount is \$200 or less	If the amount is more than \$200, but not more than \$1,100	If the amount is more than \$1,100, but not more than \$2,300
Enter your total contributions from line 29 or 31 in Section AB428MJ			
Line 1 minus line 2	-	-	-
Multiply line 3 by line 4	x	x	x
Add lines 5 and 6.	+	+	+
Enter the result on line 30 or 32 in Section AB428MJ.	=	=	=

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2004

Section BC428MJ, British Columbia tax

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

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

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

	If line 1 is \$32,476 or less	If line 1 is more than \$32,476, but not more than \$64,954	If line 1 is more than \$64,954, but not more than \$74,575	If line 1 is more than \$74,575, but not more than \$90,555	If line 1 is more than \$90,555	
Line 2 minus line 3 (cannot be negative)	- 0 00	- 32,476 00	- 64,954 00	- 74,575 00	- 90,555 00	2
	=	=	=	=	=	3
	x 6.05%	x 9.15%	x 11.7%	x 13.7%	x 14.7%	4
Multiply line 4 by line 5	=	=	=	=	=	5
	+ 0 00	+ 1,965 00	+ 4,937 00	+ 6,063 00	+ 8,252 00	6
	=	=	=	=	=	7
Add lines 6 and 7	=	=	=	=	=	8

Enter the amount from line 8 _____ | _____ | 9
 Enter your British Columbia tax on split income from Form T1206 + _____ | _____ | 10
 Add lines 9 and 10 = _____ | _____ | 11

Enter your British Columbia non-refundable tax credits from line D in the British Columbia column in Part 3 of this form _____ | _____ | 12
Residents of British Columbia only: British Columbia dividend tax credit
 Amount from line 120 of your return _____ x 5.1% = + _____ | _____ | 13
Residents of British Columbia only: British Columbia overseas employment tax credit
 Enter the amount from the calculation for line 14 on the *BC Worksheet (MJ)* + _____ | _____ | 14
 British Columbia minimum tax carry-over:
 Amount from line 427 of federal Schedule 1 _____ x 37.8% = + _____ | _____ | 15
 Add lines 12 through 15 = _____ | _____ | 16
 Line 11 minus line 16 (if negative, enter "0") = _____ | _____ | 17
 British Columbia additional tax for minimum tax purposes
 Form T691: Line 108 minus line 111 _____ x 37.8% = + _____ | _____ | 18
 Add lines 17 and 18 = _____ | _____ | 19
 Percentage of income allocated to British Columbia, from column 5 of the chart in Part 1 of this form x _____ | % | 20
 Multiply line 19 by the percentage on line 20 = _____ | _____ | 21

If you were **not a resident of British Columbia**, enter the amount from line 21 on line 30 below, and continue on line 31.

Adjustments for residents of British Columbia

British Columbia pension income amount from line 5836 in the British Columbia column in Part 3 of this form _____ x 6.05% = _____ | _____ | 22
 British Columbia dividend tax credit from line 13 in this section + _____ | _____ | 23
 British Columbia overseas employment tax credit from line 14 in this section + _____ | _____ | 24
 Add lines 22, 23, and 24 = _____ | _____ | 25
 Percentage of income not allocated to British Columbia:
 100% minus percentage on line 20 x _____ | % | 26
 Multiply line 25 by the percentage calculated on line 26 = _____ | _____ | 27
 Lines 21 minus line 27 (if negative, enter "0"); **or** **Adjusted British Columbia income tax** = _____ | _____ | 28
 if you were not a resident of British Columbia, enter the amount from line 21
Residents of British Columbia only: Enter the provincial foreign tax credit from Form T2036 - _____ | _____ | 29
 Line 28 minus line 29 = _____ | _____ | 30
 Enter the British Columbia royalty and deemed income addition to tax from Form T81 + _____ | _____ | 31
 Add lines 30 and 31 = _____ | _____ | 32
 Enter the provincial logging tax credit from Form FIN 542 - _____ | _____ | 33
 Line 32 minus line 33 (if negative, enter "0") = _____ | _____ | 34
 Enter the British Columbia royalty and deemed income rebate from Form T81 - _____ | _____ | 35
 Line 34 minus line 35 (if negative, enter "0") = _____ | _____ | 36

Continue on the back

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 claim a transfer of the unused part of your spouse or common-law partner's provincial amounts indicated below.

If he or she was **not a resident of British Columbia** at the end of the year, complete Form BC428 or BC428(MJ), and this schedule for him or her as if he or she were a resident of British Columbia,.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form BC428 if he or she were filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2004):

If your spouse or common-law partner's net income is \$28,450 or less, enter \$3,822.

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 his or her Form T2202, T2202A, or TL11A. 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 your spouse or common-law partner's 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 column in Part 3 of Form T2203.

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

-		8
=		9

British Columbia Tuition and Education Amounts

If you were a **student** who was a **resident of British Columbia**, complete Schedule BC(S11) 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.

<u>Unused federal tuition and education amounts from your 2003 Notice of Assessment or Notice of Reassessment</u>			1
<u>Enter your eligible tuition fees paid for 2004</u>			2
Education amount for 2004: Use columns B and C of forms T2202, T2202A and TL11A (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 =	+	3
Enter the number of months from Column C	× \$200 =	+	4
Add lines 2, 3, and 4	Total 2004 tuition and education amounts	=	▶ 5
Add lines 1 and 5	Total available tuition and education amounts	=	6
<u>Taxable income from line 260 of your return</u>			7
<u>Total of lines 5804 to 5848 in the British Columbia column in Part 3 of Form T2203</u>	–		8
<u>Line 7 minus line 8 (if negative, enter "0")</u>	=		9
Unused British Columbia tuition and education amounts claimed for 2004:			
<u>Enter the amount from line 1 or line 9, whichever is less</u>	–	▶	10
<u>Line 9 minus line 10</u>	=		11
2004 tuition and education amounts claimed for 2004:			
<u>Enter the amount from line 5 or line 11, whichever is less</u>		+	12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the BC column in Part 3 of Form T2203.	British Columbia tuition and education amounts claimed by the student for 2004	=	13

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

<u>Enter \$5,000 or the amount from line 5, whichever is less</u>			14
<u>Enter the amount from line 12</u>	–		15
<u>Line 14 minus line 15 (if negative, enter "0")</u>	=		16
<u>Enter on this line, and on line 5860 in the BC column in Part 3 of your Form T2203, OR on line 4 of your Schedule BC(S2)MJ, an amount that is not more than the amount on line 16.</u>	British Columbia tuition and education amounts transferred		17

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			3,822	00	1
Your net income from line 236 of your return					2
Base amount	-	28,450		00	3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	x	15%			5
Multiply the amount on line 4 by line 5	=				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			8,028	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")					3
Enter, on line 5812 in the British Columbia column, \$7,298 or the amount on line 3, whichever is less .	=				3

Line 5816 – Amount for an eligible dependant

Base amount			8,028	00	1
Dependant's net income (from line 236 of his or her return)					2
Line 1 minus line 2 (if negative, enter "0")					3
Enter, on line 5816 in the British Columbia column, \$7,298 or the amount on line 3, whichever is less .	=				3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,670	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 \$3,730, enter \$3,730)					3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed					4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			16,351	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 \$3,730, enter \$3,730)					3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed					4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

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

British Columbia worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2004)				6,392 00	1
Supplement calculation if you were under age 18 on December 31, 2004.					
Maximum supplement				3,729 00	2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,165	00		3
Line 3 minus line 4 (if negative, enter "0")	=				4
Line 2 minus line 5 (if negative, enter "0")	=				5
Add lines 1 and 6				+	6
				=	7

Enter this amount on line 5844 in the British Columbia column (maximum \$10,121), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.					1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form BC428	+				2
Add lines 1 and 2	=				3
Dependant's taxable income (from line 1 of his or her Form BC428)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					6

Enter, on line 5848 in the British Columbia column, the total amount claimed for **all** dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common law partner, and your dependent children born in 1987 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$1,772 or 3% of line 236 of your return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the British Columbia column.	=				3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant					1
Enter \$1,772 or 3% of line 236 of the dependant's return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	=				3

Enter, on line 5872 in the British Columbia column, the total amount claimed for **all** dependants.

British Columbia worksheet (MJ) (continued)

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 *		X	Federal overseas employment tax credit***		=	1
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 38 – British Columbia political contribution tax credit

Determine the amount to enter on line 38 in Section BC428MJ, British Columbia tax, in Part 4 of Form T2203 as follows:

- if your contributions (on line 37) are **more than \$1,150**, enter \$500 on line 38;
- if your contributions are **\$1,150 or less**, use the amount on line 37 to determine which **ONE** of the following columns to complete.

	If line 37 is \$100 or less	If line 37 is more than \$100, but not more than \$550	If line 37 is more than \$550, but not more than \$1,150	
Enter your total contributions from line 37 in Section BC428MJ	0 00	100 00	550 00	1
Line 1 minus line 2	=	=	=	2
Multiply line 3 by line 4	x 75%	x 50%	x 33.33%	3
	+	+	+	4
	0 00	75 00	300 00	5
Add lines 5 and 6. Enter the result on line 38 in Section BC428MJ.	=	=	=	6
	=	=	=	7

Part 4 – Territorial tax (Multiple jurisdictions)

T2203 – 2004

Section YT428MJ, Yukon tax

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

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

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

	If line 1 is \$35,000 or less	If line 1 is more than \$35,000, but not more than \$70,000	If line 1 is more than \$70,000, but not more than \$113,804	If line 1 is more than \$113,804	
Enter the amount from line 1 in the applicable column.	_____ _____	_____ _____	_____ _____	_____ _____	2
Line 2 minus line 3 (cannot be negative)	- 0 00	- 35,000 00	- 70,000 00	- 113,804 00	3
	= _____	= _____	= _____	= _____	4
Multiply line 4 by line 5	x 7.04%	x 9.68%	x 11.44%	x 12.76%	5
	= _____	= _____	= _____	= _____	6
	+ 0 00	+ 2,464 00	+ 5,852 00	+ 10,863 00	7
Yukon tax on taxable income	= _____	= _____	= _____	= _____	8

Enter the amount from line 335 of your federal Schedule 1 Donations and gifts		x 7.04% =			
Enter the amount from line 345 of your federal Schedule 9		x 7.04% =		+	10
Enter the amount from line 347 of your federal Schedule 9		x 12.76% =		+	11
Add lines 9, 10, and 11				=	12

Yukon non-refundable tax credits

Enter your Yukon tax on taxable income from line 8					
Enter your Yukon tax on split income from Form T1206				+	14
Add lines 13 and 14				=	15

Enter your Yukon non-refundable tax credits from line 12					
Yukon dividend tax credit					16
Amount from line 120 of your return		x 5.9% =	+		17
Yukon overseas employment tax credit					18
Amount from line 426 of federal Schedule 1		x 44% =	+		18
Yukon minimum tax carry-over					19
Amount from line 427 of federal Schedule 1		x 44% =	+		19
Add lines 16, 17, 18, and 19				=	20
Line 15 minus line 20 (if negative, enter "0")				=	21
Yukon additional tax for minimum tax purposes					22
Amount from line 117 of Form T691		x 44% =	+		22
Add lines 21 and 22				=	23
Percentage of income allocated to Yukon, from column 5 of the chart in Part 1 of this form				x _____ %	24
Multiply line 23 by the percentage on line 24				=	25

Yukon surtax

Enter the amount from line 25					
Base amount		- 6,000 00			27
Line 26 minus line 27 (if negative, enter "0")		= _____			28
Rate		x 5%			29
Multiply line 28 by line 29		= _____		+	30
Add lines 25 and 30				=	31

If, at the end of the year, you were **not a resident of Yukon**, enter the amount from line 31 on line 43 of the next page.

Residents of Yukon only: Enter the territorial foreign tax credit from Form T2036					
Line 31 minus line 32				=	33

Continue on the back

Part 4 – Territorial tax (Multiple jurisdictions)

Section YT428MJ, Yukon tax (continued)

Enter the amount from line 33 on the front of this form | **33**

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, 2004, 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	x	3%	38	
Multiply line 37 by line 38	=		▶	39
Line 34 minus line 39 (if negative, enter "0")			=	40

Amount from line 33 x 80% = | **41**

Enter the amount from line 40 or 41, whichever is **less** **Yukon low-income family tax credit** – | **42**

Line 33 minus line 42 (if negative, enter "0") **Yukon tax** = | **43**

Enter this amount on line 10 in Part 5 of this form

Part 4 – Territorial tax (Multiple jurisdictions)

Section NT428MJ, Northwest Territories tax

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

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

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

	If line 1 is \$33,245 or less	If line 1 is more than \$33,245, but not more than \$66,492	If line 1 is more than \$66,492, but not more than \$108,101	If line 1 is more than \$108,101	
Enter the amount from line 1 in the applicable column.	-	-	-	-	2
	0 00	33,245 00	66,492 00	108,101 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	x 7.2%	x 9.9%	x 11.95%	x 13.55%	5
Multiply line 4 by line 5	=	=	=	=	6
	+ 0 00	+ 2,394 00	+ 5,685 00	+ 10,657 00	7
Add lines 6 and 7	=	=	=	=	8
Northwest Territories tax on taxable income					

Enter your Northwest Territories tax on taxable income from line 8 _____ | _____ | **9**

Enter your Northwest Territories tax on split income from Form T1206 + _____ | _____ | **10**

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

Enter your Northwest Territories non-refundable tax credits from line D in the Northwest Territories column in Part 3 of this form _____ | _____ | **12**

Northwest Territories dividend tax credit

Amount from line 120 of your return _____ x 6% = + _____ | _____ | **13**

Northwest Territories overseas employment tax credit

Amount from line 426 of federal Schedule 1 _____ x 45% = + _____ | _____ | **14**

Northwest Territories minimum tax carry-over

Amount from line 427 of federal Schedule 1 _____ x 45% = + _____ | _____ | **15**

Add lines 12, 13, 14, and 15 = _____ | _____ | **16**

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

Northwest Territories additional tax for minimum tax purposes

Amount from line 117 of Form T691 _____ x 45% = + _____ | _____ | **18**

Add lines 17 and 18 = _____ | _____ | **19**

Percentage of income allocated to Northwest Territories, from column 5 of the chart in Part 1 of this form x _____ | % | **20**

Multiply line 19 by the percentage on line 20 = _____ | _____ | **21**

Residents of Northwest Territories only: Enter the territorial foreign tax credit from Form T2036 - _____ | _____ | **22**

Line 21 minus line 22 = _____ | _____ | **23**

Enter this amount on line 11 in Part 5 of this form **Northwest Territories tax**

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 claim a transfer of the unused part of your spouse or common-law partner's territorial amounts indicated below.

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 his or her Form T2202, T2202A, or TL11A.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form NT428 if he or she were filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2004):

If your spouse or common-law partner's net income is \$29,124 or less, enter \$5,583.

Otherwise, enter the amount from line 5808 of his or her Form NT428

Pension income amount:

Enter the amount from line 5836 of his or her Form NT428

Disability amount: Enter the amount from line 5844 of his or her Form NT428

Tuition and education amounts: Enter the territorial amount designated in your name on his or her Form T2202, T2202A, or TL11A.

Add lines 1 to 4

		1
+		2
+		3
+		4
=		5

Spouse or common-law partner's taxable income:

Enter the amount from line 1 of his or her Form NT428

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of your spouse or common-law partner's Form NT428

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

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

Line 5 minus line 8 (if negative, enter "0").

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

**Northwest Territories amounts
transferred from your spouse
or common-law partner**

		6
-		7
=		8
=		9

Northwest Territories Tuition and Education Amounts

If you were a **student** who was a **resident of Northwest Territories**, complete Schedule NT(S11) 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 2003 <i>Notice of Assessment or Notice of Reassessment</i>				1	
Enter your eligible tuition fees paid for 2004				2	
Education amount for 2004: Use columns B and C of forms T2202, T2202A and TL11A (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 2004 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 Northwest Territories column in Part 3 of Form T2203			-		7
Line 7 minus line 8 (if negative, enter "0")			=		8
Enter on this line, and on line 5856 in the Northwest Territories column in Part 3 the amount from line 6 or line 9, whichever is less					9
		Northwest Territories tuition and education amounts claimed by the student for 2004			10



Northwest Territories Worksheet (MJ)

T2203 – 2004

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			5,583 00	1
Your net income from line 236 of your return				2
Base amount	-	29,124 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 Northwest Territories column.	=			7

Line 5812 – Spouse or common-law partner amount

Base amount			11,415 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")	=			3
Enter this amount on line 5812 in the Northwest Territories column.	=			

Line 5816 – Amount for an eligible dependant

Base amount			11,415 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter this amount on line 5816 in the Northwest Territories column.	=			

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,152 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 \$3,784, enter \$3,784)	=			3
If you claimed this dependant on line 5816 in the Northwest Territories column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			16,705 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 \$3,784, enter \$3,784)	=			3
If you claimed this dependant on line 5816 in the Northwest Territories column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

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

Northwest Territories worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2004)		9,257		00	1
Supplement calculation if you were under age 18 on December 31, 2004.					
Maximum supplement		3,784		00	2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,216		00	3
Line 3 minus line 4 (if negative, enter "0")	=				4
Line 2 minus line 5 (if negative, enter "0")	=				5
					6
					7
Add lines 1 and 6					

Enter this amount on line 5844 in the Northwest Territories column (maximum \$13,041), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

If your dependant was not a resident of Northwest Territories at the end of the year, Form NT428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were a resident of Northwest Territories at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.					1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428	+				2
Add lines 1 and 2	=				3
Dependant's taxable income (from line 1 of his or her Form NT428)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					6

Enter, on line 5848 in the Northwest Territories column, the total amount claimed for **all** dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common law partner, and your dependent children born in 1987 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$1,813 or 3% of line 236 of your return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Northwest Territories column.	=				3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant					1
Enter \$1,813 or 3% of line 236 of the dependant's return, whichever is less	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	=				3

Enter, on line 5872 in the Northwest Territories column, the total amount claimed for **all** dependants.

Part 4 – Territorial tax (Multiple jurisdictions)

T2203 – 2004

Section NU428MJ, Nunavut tax

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

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

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

	If line 1 is \$35,000 or less	If line 1 is more than \$35,000, but not more than \$70,000	If line 1 is more than \$70,000, but not more than \$113,804	If line 1 is more than \$113,804	
Enter the amount from line 1 in the applicable column.	-	-	-	-	2
	0 00	35,000 00	70,000 00	113,804 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	x 4%	x 7%	x 9%	x 11.5%	5
Multiply line 4 by line 5	=	=	=	=	6
	+ 0 00	+ 1,400 00	+ 3,850 00	+ 7,792 00	7
Add lines 6 and 7	=	=	=	=	8
Nunavut tax on taxable income					

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

Enter your Nunavut non-refundable tax credits from line D in the Nunavut column in Part 3 of this form					12
Nunavut dividend tax credit:					
Amount from line 120 of your return	x 4% =	+			13
Nunavut overseas employment tax credit:					
Amount from line 426 of federal Schedule 1	x 45% =	+			14
Nunavut minimum tax carry-over:					
Amount from line 427 of federal Schedule 1	x 45% =	+			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					
Amount from line 117 of Form T691	x 45% =	+			18
Add lines 17 and 18					19
Percentage of income allocated to Nunavut, from column 5 of the chart in Part 1 of this form				%	20
Multiply line 19 by the percentage on line 20					21
Adjusted Nunavut income tax					

Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036 - _____ | _____ | **22**
 Line 21 minus line 22 _____ | _____ | **23**
 Enter this amount on line 12 in Part 5 of this form **Nunavut tax**

Nunavut Amounts Transferred From Your Spouse or Common-law Partner

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

If he or she was **not a resident of Nunavut** at the end of the year, complete Form NU428 or NU428(MJ), and this schedule for him or her as if he or she were a resident of Nunavut.

If your spouse or common-law partner is not filing a 2004 return, use the amounts that he or she would use on Form NU428 if he or she were filing a return. **Attach his or her information slips but do not attach the return or schedules.**

Age amount (if he or she was 65 or older in 2004):

If your spouse or common-law partner's net income is \$29,124 or less, enter \$7,871.

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

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

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 his or her Form T2202, T2202A, or TL11A. If he or she was not a resident of Nunavut, complete Schedule NU(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 NU428

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

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of your spouse or common-law partner's Form NU428

	-	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

Nunavut column in Part 3 of Form T2203.

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

	=	9
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Nunavut Tuition and Education Amounts

If you were a **student** who was a **resident of Nunavut**, complete Schedule NU(S11) 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 2003 <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>			1
Enter your eligible tuition fees paid for 2004			2
Education amount for 2004: Use columns B and C of forms T2202, T2202A and TL11A (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 =	
Enter the number of months from Column C		× \$400 =	
Add lines 2, 3, and 4		Total 2004 tuition and education amounts	▶ +
Add lines 1 and 5		Total available tuition and education amounts	=
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 2004:			
Enter the amount from line 1 or line 9, whichever is less		-	
Line 9 minus line 10		=	▶
2004 tuition and education amounts claimed for 2004:			
Enter the amount from line 5 or line 11, whichever is less			+ 10
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Nunavut column in Part 3 of Form T2203.			= 12
Nunavut tuition and education amounts claimed by the student for 2004			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 (if negative, enter "0")		=	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 transferred			17

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			7,871 00	1
Your net income from line 236 of your return				2
Base amount	-	29,124 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 Nunavut column.	=			7

Line 5812 – Spouse or common-law partner amount

Base amount			10,495 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")	=			3
Enter, on line 5812 in the Nunavut column, the amount on line 3.				

Line 5816 – Amount for an eligible dependant

Base amount			10,495 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3
Enter, on line 5816 in the Nunavut column, the amount on line 3.				

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,152 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 \$3,784, enter \$3,784)	=			3
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			16,705 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 \$3,784, enter \$3,784)	=			3
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

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

Nunavut worksheet (MJ) (continued)

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2004) 10,495 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2004.

Maximum supplement		3,784	00	2
Total child care and attendant care expenses claimed for you by anyone				
Base amount	-	2,216	00	3 4
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")	=			6
			+	7
Add lines 1 and 6			=	

Enter this amount on line 5844 in the Nunavut column (maximum \$14,279), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.			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)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less			6

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

Line ME – Allowable amount of medical expenses for self, spouse or common law partner, and your dependent children born in 1987 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,813 or 3% of line 236 of your return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Nunavut column.	=		3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,813 or 3% of line 236 of the dependant's return, whichever is less	-		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	=		3

Enter, on line 5872 in the Nunavut column, the total amount claimed for all dependants.

Part 5 – Provincial and territorial taxes

T2203 – 2004

Newfoundland and Labrador

Enter the amount from line 44 of Section NL428MJ in Part 4

1

Prince Edward Island

Enter the amount from line 60 of Section PE428MJ in Part 4

+ 2

Nova Scotia

Enter the amount from line 54 of Section NS428MJ in Part 4

+ 3

New Brunswick

Enter the amount from line 53 of Section NB428MJ in Part 4

+ 4

Ontario

Enter the amount from line 52 of Section ON428MJ in Part 4

+ 5

Manitoba

Enter the amount from line 54 of Section MB428MJ in Part 4

+ 6

Saskatchewan

Enter the amount from line 51 of Section SK428MJ in Part 4

+ 7

Alberta

Enter the amount from line 36 of Section AB428MJ in Part 4

+ 8

British Columbia

Enter the amount from line 47 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

Provincial and territorial taxes

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

= 13

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

Attach the completed forms to your return.

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

Provincial and territorial credits not included in this package

Province or territory	Other credits	Form
Newfoundland and Labrador	Newfoundland and Labrador 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 apprenticeship training 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 Ontario residents only: Ontario property and sales tax credit Ontario home ownership savings plan (OHOSP) tax credit Ontario political contribution tax credit	T1221 ON479 ON479
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	Yukon political contribution tax credit Labour-sponsored venture capital corporation tax credit Yukon residents only: Small business investment tax credit Yukon First Nations income tax credit Mineral exploration tax credit Research and development tax credit	YT479 YT479 YT432 T1199 T1232
Northwest Territories	Political contribution tax credit Risk capital investment tax credits Northwest Territories residents only: Cost of living tax credit	NT479
Nunavut	Political contribution tax credit Risk capital investment tax credits Nunavut residents only: Cost of living tax credit	NU479

Copies of the forms mentioned above, as well as any provincial and territorial information sheets, are available at www.cra.gc.ca/forms on the Canada Revenue Agency's Web site or by calling 1-800-959-2221.