

Information on the Form T2203, *Provincial and Territorial Taxes for 2007 – Multiple Jurisdictions*

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

There are situations where, at the end of the year, a person resides in a province or territory of Canada, but all or part of the person's business income 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 2007 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 allowable (with certain restrictions relating to residency) in calculating a "basic provincial/territorial tax." The basic tax is then prorated by applying the percentage of income allocated to that province or territory.

Form T2203 accommodates this calculation for the province or territory of residence and for all jurisdictions where business income was earned. It contains modified versions of Form 428 for all provinces and territories, and the related schedules that you need to calculate your provincial/territorial taxes for 2007.

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 for each province/territory to which income is allocated for 2007);

Part 4 – Provincial or territorial tax (multiple jurisdictions) (complete for each province/territory to which income is allocated for 2007);

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 2007 – MULTIPLE JURISDICTIONS

Use this form to calculate your provincial and/or territorial taxes for 2007 if **either** of the following applies:

- you resided in a province or territory on December 31, 2007 (or the date you left Canada if you emigrated from Canada in 2007), 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 2007 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 2007 tax return only the parts of this form and any related schedules you need to calculate the provincial/territorial taxes that apply to you. See "Additional provincial and territorial credits allowed to residents and non-residents of a province or territory" on the previous page for other 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 – 2007*.

Part 1 – Allocating income to multiple jurisdictions

Enter the total of net income from line 236 of your return and the deduction for split income claimed on line 232 of your return

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 2007.

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	Allocation of 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 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 429 of Schedule 1 **4**

If you have to pay tax on split income, enter the amount from line 12 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	<input type="text"/>	<input type="text"/>	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	48%	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 429 of Schedule 1, and write "federal surtax on income earned outside Canada." Add this amount to the basic federal tax on line 429, and subtract line 405 from the total to arrive at the federal tax on line 406 of Schedule 1.

Refundable Quebec abatement

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

Enter the amount from line 4 or line 5, whichever is more , or, if you are subject to minimum tax, the amount from line 101 of Form T691	<input type="text"/>	<input type="text"/>	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	16.5%	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 various jurisdictions in column 4 of Part 1, complete the applicable columns shown in this part.

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**.
 If your territory of residence is Yukon, enter on this line the amount from line 24 of your Schedule YT(S11).

		Newfoundland and Labrador (NL)	Prince Edward Island (PE)	Nova Scotia (NS)
Basic personal amount	5804	7,484 00	7,560 00	7,481 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 +
Province of residence only: PE or NS				
Amount for young children *				
Enter the number of months	6372 × \$100 = 5823		+	+
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
NL residents only: Adoption expenses **		5833 +		
Province of residence only:				
NL or PE: from line 314 of Schedule 1 or \$1,000, whichever is less				
NS: from line 314 of Schedule 1 or \$1,035, whichever is less	5836	+	+	+
Amount from worksheet for line 5840	5840	5622 +	5623 +	5624 +
Amount from worksheet for line 5844	5844	5629 +	5630 +	5631 +
Amount from worksheet for line 5848	5848	5636 +	5637 +	5638 +
Sport and recreational expenses for children				5849 +
PE residents only: Teacher school supply amount (max \$500)			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, TL11A, or TL11C ***	5860	5774 +	5775 +	5776 +
Amount from Schedule (S2)MJ	5864	5643 +	5644 +	5645 +
Allowable amount of medical expenses (ME):				
Amount from worksheet for line ME	ME	+	+	+
Amount from worksheet for line 5872	5872	5781 +	5782 +	5783 +
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
	A	x 9.64%	x 9.8%	x 8.79%
		=	=	=
Amount from line 347 of Schedule 9	347	x 17.26%	x 16.7%	x 17.5%
	B	=	=	=
Amount from line A above	C	+	+	+
B + C	D	5789 =	5790 =	5791 =
Total non-refundable tax credits				

* Complete the chart for line 5823 on page 3 of Section PE428MJ or NS428MJ in Part 4.

** If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$10,000 eligible expenses for each child. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

*** When completing line 5860 for the NL and/or NS 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, TL11A, or TL11C.

Continue on the following pages for NB, ON, MB, SK, AB, BC, YT, NT, and NU

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

		New Brunswick (NB)	Ontario (ON)	Manitoba (MB)
Basic personal amount	5804	8,239 00	8,553 00	7,834 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	5931 +	5618 +	5686 +
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
MB resident only				
Children's fitness amount *				5838 +
Province of residence only: ON and MB				
Adoption expenses **	5833		+	+
Province of residence only:				
NB or MB: from line 314 of Schedule 1 or \$1,000, whichever is less				
ON: from line 314 of Schedule 1 or \$1,183, whichever is less	5836	+	+	+
Amount from worksheet for line 5840	5840	5932 +	5625 +	5687 +
Amount from worksheet for line 5844	5844	5933 +	5632 +	5688 +
Amount from worksheet for line 5848	5848	5934 +	5639 +	5689 +
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, TL11A, or TL11C ***	5860	5935 +	5777 +	5690 +
Amount from Schedule (S2)MJ	5864	5936 +	5646 +	5691 +
Allowable amount of medical expenses (ME):				
Amount from worksheet for line ME	ME	+	+	+
Amount from worksheet for line 5872	5872	5937 +	5784 +	5692 +
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
	A	x 10.12%	x 6.05%	x 10.9%
		=	=	=
Amount from line 347 of Schedule 9	347	x 17.95%	x 11.16%	x 17.4%
	B	=	=	=
Amount from line A above	C	+	+	+
Add lines B and C	D	5694 =	5792 =	5693 =
ON residents only:				
Line 1 amount from the ON worksheet for line ME			5788	

* If you meet the rules for claiming an amount on line 365 of federal Schedule 1, you can claim up to the same maximum amount of eligible expenses for each child, if you were a resident of Manitoba. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

** If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$10,435 of eligible expenses for each child if you were a resident of Ontario and up to \$10,000 for each child if you were a resident of Manitoba. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

*** When completing line 5860 for the NB, ON, and/or MB 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.

Continue on the following pages for SK, AB, BC, YT, NT, and NU

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

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	Saskatchewan (SK)	Alberta (AB)	British Columbia (BC)
Basic personal amount	5804	5804	5804
Amount from worksheet for line 5808	5808	5808	5808
Amount from worksheet for line 5812	5812	5812	5812
Dependant's net income 5612			
Amount from worksheet for line 5816	5816	5816	5816
Amount from worksheet for line 5820	5820	5820	5820
SK residents only: Enter the number of dependent children born in 1989 or later * 6370 × \$2,743 =	5821 +		
SK residents only: If you are 65 or older, claim \$1,097	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		
AB and BC residents only: adoption expenses **	5833		
Province of residence only: SK and BC: amount from line 314 of Schedule 1 or \$1,000, whichever is less AB: amount from line 314 of Schedule 1 or \$1,189, whichever is less	5836		
Amount from worksheet for line 5840	5840		
Amount from worksheet for line 5844	5844		
Amount from worksheet for line 5848	5848		
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, TL11A, or TL11C ***	5860		
Amount from applicable Schedule (S2)MJ	5864		
Allowable amount of medical expenses (ME): Amount from worksheet for line ME	ME		
Amount from worksheet for line 5872	5872		
SK residents only: Enter \$10,000 if you received a certificate relating to the graduate tax exemption amount for 2007	5877 +		
Amount from line 345 of Schedule 9	345		
Subtotal			
	=	=	=
	× 11%	× 10%	× 5.7%
A	=	=	=
AB: amount from line 3 of the worksheet for line 347	B		
		× 12.75%	
	C	=	
SK and BC: amount from line 347 of Schedule 9			
AB: amount from line 6 of the worksheet for line 347	347		
	× 15%	× 21%	× 14.7%
	D	=	=
SK and BC: add lines A and D			
AB: add lines A, C and D Total non-refundable tax credits	E		
	5793 =	5794 =	5795 =
Alberta only: Line 1 amount from the AB worksheet for line 347		5895	

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

** If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$10,557 of eligible expenses for each child if you were a resident of Alberta and up to \$10,445 for each child if you were a resident of British Columbia. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

*** When completing line 5860 for the SK, AB, or BC 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.

Continue on the following page for YT, NT, and NU

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

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		Yukon (YT)	Northwest Territories (NT)	Nunavut (NU)
Basic personal amount	5804	9,600 00	12,125 00	11,149 00
YT: amount from line 301 of Schedule 1				
NT and NU: amount from worksheet for line 5808	5808	+	+	+
YT: amount from line 303 of Schedule 1				
NT and NU: amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612				
YT: amount from line 305 of Schedule 1				
NT and NU: amount from worksheet for 5816	5816	+	+	+
Residents of Yukon only: Amount from line 367 of Schedule 1		5825 +		
YT: amount from line 306 of Schedule 1				
NT and NU: amount from worksheet for line 5820	5820	5941 +	5676 +	5677 +
Residents of Nunavut only: Enter the number of young children born in 2001 or later * 6371 × \$1,200 =				5823 +
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
Residents of Yukon only: amount from line 363 of Schedule 1		5834 +		
Residents of Yukon only: amount from line 364 of Schedule 1		5835 +		
Residents of Yukon only: amount from line 365 of Schedule 1		5838 +		
Residents of Yukon only: adoption expenses**		5833 +		
YT: amount from line 314 of Schedule 1				
NT and NU: amount from line 314 of Schedule 1 or \$1,000, whichever is less	5836	+	+	+
YT: amount from line 315 of Schedule 1				
NT and NU: amount from worksheet for line 5840	5840	5942 +	5678 +	5679 +
YT: amount from line 316 of Schedule 1				
NT and NU: amount from worksheet for line 5844	5844	5943 +	5680 +	5681 +
YT: amount from line 318 of Schedule 1				
NT and NU: amount from worksheet for line 5848	5848	5944 +	5682 +	5683 +
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Enter the total territorial amounts designated in your name by a child on Form T2202, T2202A, TL11A, or TL11C ***	5860	5945 +	5796 +	5797 +
Amount from applicable Schedule (S2)MJ	5864	5946 +	5684 +	5685 +
Allowable amount of medical expenses (ME):				
Amount from worksheet for line ME	ME	+	+	+
YT: amount from line 331 of Schedule 1				
NT and NU: Amount from worksheet for line 5872	5872	5947 +	5800 +	5801 +
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
		× 7.04%	× 5.9%	× 4%
A		=	=	=
Amount from line 347 of Schedule 9	347	+	+	+
		× 12.76%	× 14.05%	× 11.5%
B		=	=	=
Amount from line A above		+	+	+
C		=	=	=
Add lines B and C		+	+	+
Total non-refundable tax credits	D	5695 =	5798 =	5799 =

* Complete the chart for line 5823 on page 2 of Section NU428MJ in Part 4.

** If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$10,445 of eligible expenses for each child if you were a resident of Yukon. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

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

Part 4 – Provincial tax (multiple jurisdictions)

Section NL428MJ, Newfoundland and Labrador tax

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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 \$29,886 or less		If line 1 is more than \$29,886, but not more than \$59,772		If line 1 is more than \$59,772
Enter the amount from line 1 in the applicable column			2		2	
	-	0 00	3	29,886 00	3	59,772 00
Line 2 minus line 3 (cannot be negative)	=		4	=	4	=
	x	9.64%	5	14.98%	5	17.26%
Multiply line 4 by line 5	=		6	=	6	=
	+	0 00	7	2,881 00	7	7,358 00
Newfoundland and Labrador tax on taxable income	=		8	=	8	=
Add lines 6 and 7						

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:
 Credit calculated for line 13 on the *NL Worksheet (MJ)*. + _____ | _____ 13

Residents of Newfoundland and Labrador only:
 Newfoundland and Labrador overseas employment tax credit:
 Amount from line 426 of federal Schedule 1 x 64.3% = _____ | _____ 14

Newfoundland and Labrador minimum tax carry-over:
 Amount from line 427 of federal Schedule 1 x 64.3% = _____ | _____ 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 116 of Form T691 x 64.3% = _____ | _____ 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

Total of NL amounts from lines 5823, 5833, and 5836 in the NL column in Part 3 of this form x 9.64% = _____ | _____ 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

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

Continue on the next page

Part 4 – Provincial tax (multiple jurisdictions)

Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 28 on the previous page _____ 28

Newfoundland and Labrador surtax

Enter the amount from line 28			29	
Base amount	7,102	00	30	
Line 29 minus line 30 (if negative, enter "0")	=		31	
Rate	x	4.5%	32	
Multiply line 31 by line 32	=		▶ +	
Add lines 28 and 33	=		=	

Residents of Newfoundland and Labrador only:

Enter the provincial foreign tax credit from Form T2036 - _____ 35
 Line 34 minus line 35 (if negative, enter "0") = _____ 36

Political contribution tax credit

Enter the Newfoundland and Labrador political contributions made in 2007 6175 _____ 37

Credit calculated for line 38 on the *NL Worksheet (MJ)* (maximum \$500) - _____ 38
 Line 36 minus line 38 (if negative, enter "0") = _____ 39

Labour sponsored venture capital tax credit

Enter the credit amount from Certificate(s) NL LSV-1 (maximum \$750) 6176 - _____ •40
 Line 39 minus line 40 (if negative, enter "0") = _____ 41

Direct equity tax credit

Enter the amount of credit from Form T1272 - _____ 42
 Line 41 minus line 42 (if negative, enter "0") = _____ 43

NL resort property tax credit

Enter the credit amount from your official NL RPITC receipt(s) 6174 - _____ 44
 Line 43 minus line 44 (if negative, enter "0") = _____ 45

Newfoundland and Labrador low-income tax reduction (for residents of Newfoundland and Labrador only)

If you had a spouse or common-law partner on December 31, 2007, 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.

The chart to calculate any unused amount is on the next page.

Unused low-income tax reduction from your spouse or common-law partner, if applicable 6186 - _____ •46
 Line 45 minus line 46 (if negative, enter "0") = _____ 47
 (If you claimed an amount at line 46, enter "0" on line 64 on the next page.)

Continue on the next page

Part 4 – Provincial tax (multiple jurisdictions)

Section NL428MJ, Newfoundland and Labrador tax (continued)

Adjusted family income for the calculation of the Newfoundland and Labrador low-income tax reduction

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return	48	48
Universal Child Care Benefit repayment Enter the amount from line 213 of the return	+ 49	+ 49
Add lines 48 and 49	= 50	= 50
Universal Child Care Benefit income Enter the amount from line 117 of the return	- 51	- 51
Line 50 minus line 51 (if negative, enter "0")	= 52	= 52
Add the amounts from line 52 in column 1 and column 2, if applicable Enter the amount on line 59 below	Adjusted family income 53	

Enter the amount from line 47 on the previous page 54

Basic reduction	claim \$464	6187	55
Reduction for your spouse or common-law partner	claim \$129	6188	+ 56
Reduction for an eligible dependant claimed on line 5816	claim \$129	6189	+ 57
Add lines 55, 56, and 57	(maximum \$593)	=	58

Adjusted family income

Enter the amount from line 53 above		59
If you claimed an amount on lines 56 or 57, enter \$21,000 , otherwise enter \$13,000	-	60
Line 59 minus line 60 (if negative, enter "0")	=	61
Applicable rate	x 16 %	62
Multiply line 61 by line 62	=	▶ 63
Line 58 minus line 63 (if negative, enter "0")		= ▶ 64
Line 54 minus line 64 (if negative, enter "0") Enter the result on line 1 in Part 5 of this form	Newfoundland and Labrador low-income tax reduction	Newfoundland and Labrador tax 65

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

Amount from line 64		66
Amount from line 45	-	67
Line 66 minus line 67 (if negative, enter "0")	Unused amount	= 68

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 NL428MJ 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 2007 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 2007):

If your spouse or common-law partner's net income is \$26,180 or less, enter \$3,517.

Otherwise, enter the amount from line 5808 of his or her Form NL428.

		1
--	--	---

Pension income amount:

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

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

Disability amount:

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

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

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, or TL11C. 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.

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

Add lines 1 to 4

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

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

			6
--	--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, 5833, and 5856 of your spouse or common-law partner's Form NL428

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

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

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

	=		
--	---	--	--

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

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

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

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

Newfoundland and Labrador Tuition and Education Amounts

If you were a **student** who was a **resident of Newfoundland and Labrador**, complete the regular Schedule NL(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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, education, and textbook amounts from your 2006 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2007

	2
--	---

Education amount for 2007: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C; (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 2007 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 2007:

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

	-	▶		10
--	---	---	--	----

Line 9 minus line 10

	=	11
--	---	----

2007 tuition and education amounts claimed for 2007:

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 2007**

	=	13
--	---	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000

	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
--	----

Newfoundland and Labrador worksheet (MJ)

T2203 – 2007

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 and to calculate your Newfoundland and Labrador dividend tax credit, and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			3,517 00	1
Your net income from line 236 of your return				2
Base amount	-	26,180 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			6,728 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, \$6,116 or the amount on line 3, whichever is less	=			3

Line 5816 – Amount for an eligible dependant

Base amount			6,728 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, \$6,116 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			7,485 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 \$2,377, enter \$2,377)	=			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			13,992 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 \$2,377, enter \$2,377)	=			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, 2007) 5,050 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2007.

Maximum supplement					
Total child care and attendant care expenses claimed for you by anyone		2,377	00	2	
Base amount	-	2,020	00	3	
Line 3 minus line 4 (if negative, enter "0")	=			4	
Line 2 minus line 5 (if negative, enter "0")	=			5	
				+	6
Add lines 1 and 6				=	7

Enter, on line 5844 in the Newfoundland and Labrador column the amount from line 7 (maximum \$7,427), **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.					
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 260 of his or her return)	-			4	
Line 3 minus line 4 (if negative enter "0")	=			5	
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					6

Enter, on line 5848 in the Newfoundland and Labrador 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 1990 or later

Medical expenses from line 330 of your federal Schedule 1					
Enter \$1,630 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					3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant					
Enter \$1,630 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 \$10,000, enter \$10,000)	=			3	

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

Newfoundland and Labrador worksheet (MJ) *(continued)*

Line 13 – Newfoundland and Labrador dividend tax credit

Determine the amount to enter on line 13 of Section NL428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 6.65%	=		
Enter the amount on line 13 of Section NL428MJ.						

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

Line 120 of your return						
Line 180 of your return	-			× 5%	=	
Line 1 minus line 2	=		× 6.65%	=	+	
Add lines 4 and 5						
Enter the amount on line 13 of Section NL428MJ						

Line 38 – Political contribution tax credit

Determine the amount to enter on line 38 of Section NL428MJ as follows:

- if your contributions (on line 37) are **more than \$1,150**, enter \$500 on line 38 of Section NL428MJ; or
- 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 of Section NL428MJ	-	-	-	1
	0 00	100 00	550 00	2
Line 1 minus line 2	=	=	=	3
	× 75%	× 50%	× 33.33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 75 00	+ 300 00	6
Add lines 5 and 6	=	=	=	7
Enter the amount on line 38 of Section NL428MJ				

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2007

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 \$31,369 or less		If line 1 is more than \$31,369, but not more than \$62,739		If line 1 is more than \$62,739	
Enter the amount from line 1 in the applicable column			2		2		2
	=	0 00	3	=	31,369 00	=	62,739 00
Line 2 minus line 3 (cannot be negative)	=		4	=		=	
	×	9.8%	5	×	13.8%	×	16.7%
Multiply line 4 by line 5	=		6	=		=	
	+	0 00	7	+	3,074 00	+	7,403 00
Prince Edward Island tax on taxable income	=		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							
Residents of Prince Edward Island only:							
Prince Edward Island dividend tax credit:							
Credit calculated for line 13 on the <i>PE Worksheet (MJ)</i>	+			+			
Residents of Prince Edward Island only:							
Prince Edward Island overseas employment tax credit:							
Amount from line 426 of federal Schedule 1 _____ × 57.5% =	+			+			
Prince Edward Island minimum tax carry-over:							
Amount from line 427 of federal Schedule 1 _____ × 57.5% =	+			+			
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 116 of Form T691 _____ × 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	×			×	%		_____ _____ 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

Total of PE amounts from lines 5823, 5836 and 5850 in the PE column in Part 3 of this form _____ × 9.8% =							
PE dividend tax credit from line 13 in this section	+			+			22
PE overseas employment tax credit from line 14 in this section	+			+			23
Add lines 22, 23, and 24	=			=			24
Percentage of income not allocated to PE: 100% minus percentage on line 20	×			×	%		25
Multiply line 25 by the percentage calculated on line 26	=			=		▶	_____ _____ 26
Lines 21 minus line 27 (if negative, enter "0"); or							
if you were not a resident of PE, enter the amount from line 21	=			=			_____ _____ 27
Adjusted Prince Edward Island income tax	=			=			_____ _____ 28

Continue on the next page

Part 4 – Provincial tax (multiple jurisdictions)**Section PE428MJ, Prince Edward Island tax** *(continued)*

Enter the amount from line 28 on the previous page

28

Prince Edward Island surtax:

Amount from line 19			29	
Base amount	–	8,850	00	30
Line 29 minus line 30 (if negative, enter "0")	=			31
Applicable rate	×	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

If you were **not a resident of Prince Edward Island**, enter the amount from line 36 on line 61 and continue on line 62.**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, 2007, 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.

The chart to calculate the unused amount is on the next page.

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

6342 – 37

If you claimed an amount at line 37, enter the amount from line 37 on line 56 and continue on line 57.

Adjusted family income for the calculation of the Prince Edward Island low-income tax reduction

	Column 1 You		Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return		38		38
Universal Child Care Benefit repayment				
Enter the amount from line 213 of the return	+	39	+	39
Add lines 38 and 39	=	40	=	40
Universal Child Care Benefit income				
Enter the amount from line 117 of the return	–	41	–	41
Line 40 minus line 41 (if negative, enter "0")	=	42	=	42
Add the amounts from line 42 in column 1 and column 2, if applicable				
Enter the amount on line 50 on the next page				
	Adjusted family income			43

Continue on the next page →

Part 4 – Provincial tax (multiple jurisdictions)

Section PE428MJ, Prince Edward Island tax (continued)

Enter the amount from line 36 on the previous page 44

Basic reduction	claim \$250	6339		45
Reduction for spouse or common-law partner	claim \$250	6340	+	46
Reduction for an eligible dependant claimed at line 5816	claim \$250	6341	+	47
Reduction for dependent children born in 1989 or later				
Number of dependent children		6099	× \$200	48
Add lines 45 through 48			=	49

Adjusted family income

Enter the amount from line 43 on the previous page				50
Base amount	– 15,000	00		51
Line 50 minus line 51 (if negative, enter "0")				52
Applicable rate		5 %		53
Multiply line 52 by line 53			▶	54
Line 49 minus line 54 (if negative, enter "0")			=	55

Enter the amount from line 37 or line 55				56
Percentage on line 20 in this section			× %	57
Multiply line 56 by the percentage on line 57				58
Line 44 minus line 58 (if negative, enter "0")			=	59

Prince Edward Island low-income tax reduction

Residents of Prince Edward Island only:

Enter the provincial foreign tax credit from Form T2036				60
Line 59 minus line 60 (if negative, enter "0")			=	61

Prince Edward Island political contribution tax credit

Enter the Prince Edward Island political contributions made in 2007		6338		62
Credit calculated for line 63 on the PE Worksheet (MJ)			(maximum \$500)	63
Line 61 minus line 63				64
Enter the result on line 2 in Part 5 of this form (if negative, enter "0")			=	64

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

Amount from line 55				65
Amount from line 44				66
Line 65 minus line 66 (if negative, enter "0")			=	67

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

Details of amount for young children (if you need more space, attach a separate sheet of paper)

Child's name	Relationship to you	Child's date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
Total number of eligible months for all children		Enter this amount beside box 6372 in the PE column in Part 3			=

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, TL11A, or TL11C, whichever is **less**.

If your spouse or common-law partner is not filing a 2007 return, use the amounts that he or she would use 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 2007):

If your spouse or common-law partner's net income is \$27,480 or less, enter \$3,691.

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

		1
--	--	---

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

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

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

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

Tuition and education amounts:

Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, or TL11C

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

Add lines 1 to 4

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

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

		6
--	--	---

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

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

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

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

	=		
--	---	--	--

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

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

Enter this amount 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**

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

Prince Edward Island Tuition and Education Amounts

If you were a **student** who **was a resident of Prince Edward Island**, complete the regular Schedule PE(S11).
Do not attach the Schedules (S11) or (S11)MJ to your return.

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.

2006 unused tuition and education amounts

Enter the following amounts from your 2006 *Notice of Assessment* or *Notice of Reassessment*.

If you resided in Quebec at the end of 2006, enter your unused **federal** tuition, education, and textbook amounts. Otherwise, use the **lesser** of the provincial, territorial, or federal amounts.

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

Eligible tuition fees paid for 2007			2
-------------------------------------	--	--	----------

Education amount for 2007: Use columns B and C of Form T2202, T2202A, TL11A, or TL11C; (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)		$\times \$120 =$		3
---	--	------------------	--	----------

Enter the number of months from Column C		$\times \$400 =$		4
---	--	------------------	--	----------

Add lines 2, 3, and 4	Total 2007 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 5850 of the Prince Edward Island column in Part 3 of Form T2203	-	8
--	---	----------

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

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

Prince Edward Island worksheet (MJ)

T2203 – 2007

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 and to calculate your Prince Edward Island dividend tax credit and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			3,691 00	1
Your net income from line 236 of your return				2
Base amount	-	27,480	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			7,062 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, \$6,420 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, 2007) 6,890 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2007.

Maximum supplement		4,019 00	2	
Total child care and attendant care expenses claimed for you by anyone				
Base amount	-	2,354 00	4	
Line 3 minus line 4 (if negative, enter "0")	=		3	
Line 2 minus line 5 (if negative, enter "0")	=		5	
			+	6
				7

Add lines 1 and 6 =

Enter, on line 5844 in the Prince Edward Island column the amount from line 7 (maximum \$10,909), **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 260 of his or her return)	-			4
Line 3 minus line 4 (if negative, enter "0")	=			5
Allowable amount for this dependant: Enter the amount on line 1 or line 5, whichever is less				6

Enter, on line 5848 in the Prince Edward Island 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 1990 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

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant				1
Enter \$1,678 or 3% of the dependant's net income (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 \$10,000, enter \$10,000)	=			3

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

Prince Edward Island worksheet (MJ) (continued)

Line 13 – Prince Edward Island dividend tax credit

Determine the amount to enter on line 13 of Section PE428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 10.5% =		
Enter the amount on line 13 of Section PE428MJ.					

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

Line 120 of your return					
Line 180 of your return	-		2	× 6.5% =	
Line 1 minus line 2	=		3	× 10.5% =	
Add lines 4 and 5					
Enter the amount on line 13 of Section PE428MJ	+		4	=	
Enter the amount on line 13 of Section PE428MJ					

Line 63 – Prince Edward Island political contribution tax credit

Determine the amount to enter on line 63 of Section PE428MJ as follows:

- if your contributions (on line 62) are **more than \$1,150**, enter \$500 on line 63 of Section PE428MJ; or
- if your contributions are **\$1,150 or less**, use the amount on line 62 to determine which ONE of the following columns to complete.

	If line 62 is \$100 or less	If line 62 is more than \$100, but not more than \$550	If line 62 is more than \$550, but not more than \$1,150	
Enter your total contributions from line 62 of Section PE428MJ	-	-	-	1
	0 00	100 00	550 00	2
Line 1 minus line 2	=	=	=	3
Multiply line 3 by line 4	× 75%	× 50%	× 33.33%	4
Add lines 5 and 6	=	=	=	5
Enter the amount on line 63 of Section PE428MJ	+	+	+	6
	0 00	75 00	300 00	7
	=	=	=	

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2007

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.

	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	
Enter the amount from line 1 in the applicable column	_____ _____	_____ _____	_____ _____	_____ _____	2
Line 2 minus line 3 (cannot be negative)	= 0 00	= 29,590 00	= 59,180 00	= 93,000 00	3
Multiply line 4 by line 5	x 8.79%	x 14.95%	x 16.67%	x 17.5%	4
	=	=	=	=	5
	=	=	=	=	6
	+ 0 00	+ 2,601 00	+ 7,025 00	+ 12,662 00	7
Nova Scotia tax on taxable income	=	=	=	=	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:
Credit calculated for line 13 on the *NS Worksheet (MJ)* + _____ | _____ | **13**

Residents of Nova Scotia only:

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

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

Add lines 12 through 15 = _____ | _____ | **16**

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

Nova Scotia additional tax for minimum tax purposes
Amount from line 116 of Form T691 _____ × 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 line 29.

Adjustments for residents of Nova Scotia

Total of NS amounts from lines 5823 and 5836 in the NS column in Part 3 of this form _____ × 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 = _____ | _____ | **28**

Adjusted Nova Scotia income tax

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2007

Section NS428MJ, Nova Scotia tax (continued)

Enter the amount from line 28 on the previous page			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	× 10%		32
Multiply line 31 by line 32	=	▶	33
Add lines 28 and 33		=	34

Residents of Nova Scotia only:

Enter the provincial foreign tax credit from Form T2036			35
Line 34 minus line 35 (if negative, enter "0")		=	36
Nova Scotia Research and Development Tax Credit Recapture	5248	+	37
Add lines 36 and 37		=	38

If, at the end of the year, you were not a resident of Nova Scotia, enter the amount from line 38 on line 57 and continue on the next page.

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

If you had a spouse or common-law partner on December 31, 2007, you have to agree on who will claim the tax reduction. **Only one of you** can make this claim for your family.

Adjusted family income for the calculation of the Nova Scotia low-income tax reduction	Column 1 You		Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return		39		39
Universal Child Care Benefit repayment				
Enter the amount from line 213 of the return	+	40	+	40
Add lines 39 and 40	=	41	=	41
Universal Child Care Benefit income				
Enter the amount from line 117 of the return	–	42	–	42
Line 41 minus line 42 (if negative, enter "0")	=	43	=	43
Add the amounts from line 43 in column 1 and column 2, if applicable				
Enter the amount on line 51 below	Adjusted family income			44

Enter the amount from line 38 above			45
-------------------------------------	--	--	-----------

Basic reduction	claim \$300	6195		46
Reduction for spouse or common-law partner	claim \$300	6197	+	47
Reduction for an eligible dependant claimed at line 5816	claim \$300	6199	+	48
Reduction for dependent children born in 1989 or later:	Number of dependent children	6099	× \$165 =	
			+	49
Add lines 46 through 49			=	50

Adjusted family income

Enter the amount from line 44 above				51
Base amount	– 15,000 00			52
Line 51 minus line 52 (if negative, enter "0")	=			53
Applicable rate	× 5%			54
Multiply line 53 by line 54	=	▶		55
Line 50 minus line 55 (if negative, enter "0")			▶	56
Line 45 minus line 56 (if negative, enter "0")			=	57

**Nova Scotia
low-income tax reduction**

Continue on the next page →

Part 4 – Provincial tax (multiple jurisdictions)**Section NS428MJ, Nova Scotia tax** *(continued)*

Enter the amount from line 57 on the previous page _____ | _____ 57

Political contribution tax credit

Nova Scotia political contributions made in 2007 6210 _____ | _____ × 75% = (max \$750) – _____ | _____ 58
 Line 57 minus line 58 (if negative, enter "0") = _____ | _____ 59

Labour-sponsored venture capital tax credit

Cost of shares from Form NSLSV _____ | _____ × 20% = (max \$2,000) 6238 – _____ | _____ • 60
 Line 59 minus line 60 (if negative, enter "0") = _____ | _____ 61

If you **were not a resident of Nova Scotia**, enter the amount from line 61 on line 65 and continue.

Post-secondary graduate tax credit (residents of Nova Scotia only)

Enter \$1,000 if you graduated in 2007 6377 _____ | _____ 62
 Unused post-secondary graduate tax credit from your
 2006 *Notice of Assessment* or *Notice of Reassessment* _____ | _____ 63
 Enter the amount from line 62 **or** 63, **whichever applies** = _____ | _____ ▶ – _____ | _____ 64
 Line 61 minus line 64 (if negative, enter "0") = _____ | _____ 65

Equity tax credit

Enter the equity tax credit calculated on Form T1285 – _____ | _____ 66
 Line 65 minus line 66 (if negative, enter "0") _____ | _____
 Enter the result on line 3 in Part 5 of this form **Nova Scotia tax** = _____ | _____ 67

Nova Scotia volunteer firefighters tax credit (residents of Nova Scotia only)

Volunteer firefighters tax credit _____ | _____
 Enter this amount on **line 479** of your return claim \$250 6228 _____ | _____ 68

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

Details of amount for young children (if you need more space, attach a separate sheet of paper)					
Child's name	Relationship to you	Child's date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
Total number of eligible months for all children		Enter this amount beside box 6372 in the NS column in Part 3.			=

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 NS428MJ 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 2007 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 2007):

If your spouse or common-law partner's net income is \$27,193 or less, enter \$3,653.

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, TL11A, or TL11C. 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 260 of his or her return

Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or her Form NS428

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 T2203.

**Nova Scotia amounts transferred
from your spouse or common-law partner**

		6
-		7
=		8
=		9

Nova Scotia Tuition and Education Amounts

If you were a **student** who was a **resident of Nova Scotia**, complete the regular Schedule NS(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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 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 Nova Scotia.

Unused federal tuition, education, and textbook amounts from your 2006 *Notice of Assessment or Notice of Reassessment*

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

Enter your eligible tuition fees paid for 2007

				2
--	--	--	--	----------

Education amount for 2007: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C; (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 2007 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 5849 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 2007:

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

				10
--	--	--	--	-----------

Line 9 minus line 10

				11
--	--	--	--	-----------

2007 tuition and education amounts claimed for 2007:

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 2007

				13
--	--	--	--	-----------

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000

				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 and to calculate your Nova Scotia dividend tax credit.

Line 5808 – Age amount

Maximum amount			3,653	00	1
Your net income from line 236 of your return					2
Base amount	-	27,193	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"). Enter this amount on line 5808 in the Nova Scotia column	=				7

Line 5812 – Spouse or common-law partner amount

Base amount			6,987	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, \$6,352 or the amount on line 3, whichever is less	=				3

Line 5816 – Amount for an eligible dependant

Base amount			6,987	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, \$6,352 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			7,481	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 \$2,468, enter \$2,468)	=				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			16,384	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 \$4,320, enter \$4,320)	=				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, 2007) 4,441 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2007.

Maximum supplement		3,043 00		2	
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,069 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, on line 5844 in the Nova Scotia column the amount on line 7, (maximum \$7,484), **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, 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 260 of his or her return)	-			4
Line 3 minus line 4 (if negative, enter "0")	=			5
				6

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 amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1990 or later

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

Enter this amount on the ME line in the Nova Scotia column

Line 5872 – Allowable amount of 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 \$10,000, enter \$10,000)	=			3

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

Nova Scotia worksheet (MJ) *(continued)*

Line 13 – Nova Scotia dividend tax credit

Determine the amount to enter on line 13 of Section NS428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following.

Line 120 of your return			× 8.85% =		
Enter the amount on line 13 of Section NS428MJ					

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

Line 120 of your return		1			
Line 180 of your return	-	2	× 7.7% =		4
Line 1 minus line 2	=	3	× 8.85% =	+	5
Add lines 4 and 5					
Enter the amount on line 13 of Section NS428MJ				=	6

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2007

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.

Enter the amount from line 1 in the applicable column	If line 1 is \$34,186 or less	If line 1 is more than \$34,186, but not more than \$68,374	If line 1 is more than \$68,374, but not more than \$111,161	If line 1 is more than \$111,161	
_____	_____	_____	_____	_____	2
Line 2 minus line 3 (cannot be negative)	= 0 00	= 34,186 00	= 68,374 00	= 111,161 00	3
_____	=	=	=	=	4
Multiply line 4 by line 5	x 10.12%	x 15.48%	x 16.80%	x 17.95%	5
_____	=	=	=	=	6
_____	+ 0 00	+ 3,460 00	+ 8,752 00	+ 15,940 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:				
NB dividend tax credit:				
Credit calculated for line 13 on the <i>NB Worksheet (MJ)</i>	+	13		
Residents of New Brunswick only:				
NB overseas employment tax credit:				
Amount from line 426 of federal Schedule 1	x 57% =	+	14	
NB minimum tax carry-over:				
Amount from line 427 of federal Schedule 1	x 57% =	+	15	
Add lines 12 through 15	=		▶	16
Line 11 minus line 16 (if negative, enter "0")				17
New Brunswick additional tax for minimum tax purposes				
Form T691: Line 107 minus line 110	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 10.12% =		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 (if negative, enter "0")		=	30	

Continue on the next page

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2007

Section NB428MJ, New Brunswick tax (continued)

Enter the amount from line 30 on the previous page _____ | _____ 30

If, at the end of the year, you were **not a resident of New Brunswick**, enter the amount from line 30 on line 50, and continue on the next page.

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.

The chart to calculate any unused amount is on the next page .

Enter any unused low-income tax reduction from your spouse or common-law partner's Form NB428, or from the NB428MJ of his or her Form T2203, if applicable 6156 – _____ | _____ ●31
 Line 30 minus line 31 (if negative, enter "0") = _____ | _____ 32

(If you claimed an amount on line 31, enter this amount on line 50 and continue.)

Adjusted family income for the calculation of the New Brunswick low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return	_____ 33	_____ 33
Universal Child Care Benefit repayment		
Enter the amount from line 213 of the return	+ _____ 34	+ _____ 34
Add lines 33 and 34	= _____ 35	= _____ 35
Universal Child Care Benefit income		
Enter the amount from line 117 of the return	– _____ 36	– _____ 36
Line 35 minus line 36 (if negative, enter "0")	= _____ 37	= _____ 37
Add the amounts from line 37 in column 1 and column 2, if applicable		
Enter the amount on line 44 below	Adjusted family income	_____ 38

Enter the amount from line 32 above _____ | _____ 39

Basic reduction	claim \$558	6157		40
Reduction for your spouse or common-law partner	claim \$558	6158 +		41
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$558	6159 +		42
Add lines 40, 41, and 42	maximum \$1,116		▶ _____	43

Adjusted family income				
Enter the amount from line 38				44
Base amount	– 13,750	00		45
Line 44 minus line 45 (if negative, enter "0")	=			46
Applicable rate	×	5 %		47
Multiply line 46 by line 47	=		▶ _____	48
New Brunswick low-income tax reduction				
Line 43 minus line 48 (if negative, enter "0")			▶ _____	49
Line 39 minus line 49 (if negative, enter "0")			= _____	50

Continue on the next page

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2007

Section NB428MJ, New Brunswick tax (continued)

Enter the amount from line 50 on the previous page _____ | _____ 50

New Brunswick political contribution tax credit

New Brunswick political contributions made in 2007 6155 | _____ 51
 Credit calculated for line 52 on the *NB Worksheet (MJ)* (maximum \$500) - | _____ 52
 Line 50 minus line 52 (if negative, enter "0") = | _____ 53

Labour-sponsored venture capital fund tax credit

Labour-sponsored venture capital fund tax credit from Certificate NB-LSVC-1 (maximum \$750) 6167 | _____ • 54
 Line 53 minus line 54 (if negative, enter "0") = | _____ 55

Small business investor tax credit

Small business investor tax credit from Form T1258 - | _____ 56
 Line 55 minus line 56 (if negative, enter "0") - | _____
 Enter the result on line 4 in Part 5 of this form. **New Brunswick tax** = | _____ 57

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

Amount from line 49 _____ | _____ 58
 Amount from line 39 - | _____ 59
 Line 58 minus line 59 (if negative, enter "0") **Unused amount** = | _____ 60

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 NB428MJ 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 2007 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 2007):

If your spouse or common-law partner's net income is \$29,948 or less, enter \$4,023.

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, TL11A, or TL11C. 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 260 of his or her return

Enter the total of lines 5804, 5824, 5828, 5832,
and 5856 of his or her Form NB428

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 T2203.

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

		6
-		7
=		8
-		8
=		9

New Brunswick Tuition and Education Amounts

If you were a **student** who was a **resident of New Brunswick**, complete the regular Schedule NB(S11). Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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 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 New Brunswick.

Unused federal tuition, education, and textbook amounts from your 2006 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Enter your eligible tuition fees paid for 2007

	2
--	---

Education amount for 2007: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C; (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 2007 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 2007:

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

	10
--	----

Line 9 minus line 10

	11
--	----

2007 tuition and education amounts claimed for 2007:

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 2007

	13
--	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000

	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
--	----

New Brunswick worksheet (MJ)

T2203 – 2007

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

Line 5808 – Age amount

Maximum amount			4,023 00	1
Your net income from line 236 of your return				2
Base amount	-	29,948 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	=			7

Line 5812 – Spouse or common-law partner amount

Base amount			7,696 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, \$6,996 or the amount on line 3, whichever is less				3

Line 5816 – Amount for an eligible dependant

Base amount			7,696 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, \$6,996 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			9,411 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 \$3,891, enter \$3,891)	=			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			17,179 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,891, enter \$3,891)	=			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, 2007) 6,670 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2007.

Maximum supplement					
		3,891	00		2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,279	00		3 4
Line 3 minus line 4 (if negative, enter "0")	=			-	5
Line 2 minus line 5 (if negative, enter "0")	=			-	6
				+	7
				=	7

Add lines 1 and 6

Enter, on line 5844 in the New Brunswick column (maximum \$10,561), the amount on line 7, **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, 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					
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NB428	+				1 2
Add lines 1 and 2	=				3
Dependant's taxable income (from line 260 of his or her return)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
				=	6

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 amount of medical expenses for self, spouse or common law partner, and your dependent children born in 1990 or later

Medical expenses from line 330 of you federal Schedule 1					
Enter \$1,864 or 3% of line 236 of your return, whichever is less	-				1 2
Line 1 minus line 2 (if negative, enter "0")	=				3
Enter this amount on line ME in the New Brunswick column				=	3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant					
Enter \$1,864 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less	-				1 2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	=				3
				=	3

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

New Brunswick worksheet (MJ) (continued)

Line 13 – New Brunswick dividend tax credit

Determine the amount to enter on line 13 of Section NB428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 12%	=		
Enter the amount on line 13 of Section NB428MJ.						

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

Line 120 of your return						
Line 180 of your return	-		2	× 5.3%	=	
Line 1 minus line 2	=		3	× 12%	=	+
Add lines 4 and 5					=	
Enter the amount on line 13 of Section NB428MJ						

Line 52 – New Brunswick political contribution tax credit

Determine the amount to enter on line 52 of Section NB428MJ as follows:

- if your contributions (on line 51) are **more than \$1,075**, enter \$500 on line 52 of Section NB428MJ; or
- if your contributions are **\$1,075 or less**, use the amount on line 51 to determine which ONE of the following columns to complete.

	If line 51 is \$200 or less	If line 51 is more than \$200, but not more than \$550	If line 51 is more than \$550, but not more than \$1,075	
Enter your total contributions from line 51 of Section NB428MJ				1
	-	-	-	2
Line 1 minus line 2				3
	=	=	=	4
Multiply line 3 by line 4				5
	+	+	+	6
Line 5 plus line 6				7
Enter the amount on line 52 of Section NB428MJ	=	=	=	7

Part 4 – Provincial tax (Multiple jurisdictions)

T2203 – 2007

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 \$35,488 or less		If line 1 is more than \$35,488, but not more than \$70,976		If line 1 is more than \$70,976
Enter the amount from line 1 in the applicable column	2	2	2	2	2	2
Line 2 minus line 3 (cannot be negative)	3	3	3	3	3	3
Multiply line 4 by line 5	4	4	4	4	4	4
	5	5	5	5	5	5
	6	6	6	6	6	6
	7	7	7	7	7	7
Ontario tax on taxable income	8	8	8	8	8	8

Enter your Ontario tax on taxable income from line 8

	9
--	---

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

	10
--	----

Line 9 minus line 10 (if negative enter "0")

	11
--	----

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

	12
--	----

Multiply line 11 by the percentage on line 12

	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

Total of ON adoption expenses from line 5833 and ON pension income amount from line 5836 in the Ontario column in Part 3 of this form

	14
--	----

Percentage of income not allocated to Ontario: 100% **minus** percentage on line 12

	15
--	----

Multiply line 14 by the percentage calculated on line 15

	16
--	----

Line 13 minus line 16 (if negative, enter "0")

	17
--	----

Ontario dividend tax credit:

Credit calculated for line 18 on the *Ontario Worksheet (MJ)*

	18
--	----

Ontario overseas employment tax credit :

Amount from line 426 of federal Schedule 1 × 38.5% =

	19
--	----

Add lines 18 and 19

	20
--	----

Line 17 minus line 20 (if negative, enter "0"): **or**

if you were not a resident of Ontario, enter the amount from line 13

	21
--	----

Enter your Ontario minimum tax carryover from line 16 of Form T1219-ON

	22
--	----

Line 21 minus line 22 (if negative, enter "0")

	23
--	----

Ontario additional tax for minimum tax purposes:

Amount from line 94 of Form T691 × 40.33% =

	24
--	----

Percentage of income allocated to Ontario, Enter the amount from line 12

	25
--	----

Multiply line 24 by the percentage on line 25

	26
--	----

Add lines 23 and 26

	27
--	----

Residents of Ontario only: Enter your Ontario tax on split income from Form T1206

	28
--	----

Add lines 27 and 28

	29
--	----

Ontario surtax

(Line 29 minus \$4,100) × 20% (if negative, enter "0") =

	30
--	----

(Line 29 minus \$5,172) × 36% (if negative, enter "0") =

	31
--	----

Add lines 30 and 31

	32
--	----

Add lines 29 and 32

	33
--	----



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

198 00

34

If you had a spouse or common-law partner on December 31, 2007, **only** the individual with the **higher net income** can claim the amounts on lines 35 and 36.

Reduction for dependent children born in 1989 or later

Number of dependent children **6269** × \$365 =

+ 35

Reduction for disabled or infirm dependants

Number of disabled or infirm dependants **6097** × \$365 =

+ 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 \$1,125) **6275** • 44Total cost of ROIF eligible shares from boxes **03** and **05**of **LSIF** Tax Credit certificate(s) × 5% (maximum \$ 375) **6276** + • 45Credit 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** at the end of the year, enter the amount from line 50 on line 52.**Ontario Health Premium - (for residents of Ontario only)**

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

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

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 ON428MJ 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 2007 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 2007):

If your spouse or common-law partner's net income is \$31,088 or less, enter \$4,176.

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

		1
--	--	---

Pension income amount:

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

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

Disability amount:

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

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

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, or TL11C. If he or she was not a resident of Ontario, complete Schedule ON(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 260 of his or her return

			6
--	--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, 5833, and 5856 of your spouse or common-law partner's Form ON428

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

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

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

	=		
--	---	--	--

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

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

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

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

Ontario Tuition and Education Amounts

If you were a **student** who was a **resident of Ontario**, complete the regular Schedule ON(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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.

2006 unused tuition and education amounts

Enter your unused **provincial or territorial** tuition and education amounts from your 2006 *Notice of Assessment* or *Notice of Reassessment*. If you resided in Quebec at the end of 2006, enter your unused **federal** tuition, education, and textbook amounts.

Enter your eligible tuition fees paid for 2007					2
Education amount for 2007: Use columns B and C of forms T2202, T2202A, TL11A and TL11C; (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)		$\times \$138 =$	$+$		3
Enter the number of months from column C		$\times \$461 =$	$+$		4
Add lines 2, 3, and 4	Total 2007 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 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 2007:					
Enter the amount from line 1 or line 9, whichever is less		$-$			10
Line 9 minus line 10		$=$			11
2007 tuition and education amounts claimed for 2007:					
Enter the amount from line 5 or line 11, whichever is less		$+$			12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Ontario column in Part 3 of Form T2203.	Ontario tuition and education amounts claimed by the student for 2007			$=$	13

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

Enter the amount from line 5; if it is more than \$5,914, enter \$5,914					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	Ontario tuition and education amounts transferred				17

Ontario Worksheet (MJ)

T2203 - 2007

Use these charts to calculate some of the amounts you may need to complete the Ontario column in Part 3 of Form T2203 and to calculate your Ontario dividend tax credit and Ontario Health Premium.

Line 5808 – Age amount

Maximum amount			4,176	00		1
Your net income from line 236 of your return						2
Base amount	-	31,088		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			7,988	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, \$7,262 or the amount on line 3, whichever is less	=					3

Line 5816 – Amount for an eligible dependant

Base amount			7,988	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, \$7,262 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			9,762	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 \$4,031, enter \$4,031)						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 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			17,823	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 \$4,031 enter \$4,031)						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, 2007)		6,910		00	1
Supplement calculation if you were under age 18 on December 31, 2007.					
Maximum supplement		4,031		00	2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,361		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 Ontario column (maximum \$10,941), **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 260 of his or her return)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
Allowable amount for this dependant: Enter the amount on line 1 or line 5, whichever is less					6

Enter, on line 5848 in the Ontario 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 1990 or later

Allowable Ontario medical expenses*. Also enter this amount on line 5788, below the Ontario column.					1
Enter \$1,936 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

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Allowable Ontario medical expenses for other dependant*.					1
Enter \$1,936 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 \$10,435, enter \$10,435)	=				3

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 330 of your federal Schedule 1, except for the following:

- the maximum Ontario claim for attendant care expenses is \$11,828 (\$23,655 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 \$5,914; and
- the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,366.

The medical expenses you claim have to cover the **same 12-month period** ending in 2007, but must not have been claimed on a 2006 return. They have to be more than either 3% of your net income (line 236) of your return or \$1,936, whichever is **less**.

Line 18 – Ontario dividend tax credit

Determine the amount to enter on line 18 of Section ON428MJ by completing **one** of the **two** following

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return	_____	_____	×	6.7%	=	<input type="text"/>	<input type="text"/>
Enter the amount on line 18 of Section ON428MJ.							

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

Line 120 of your return	_____	_____	1				
Line 180 of your return	_____	_____	2	×	5.13%	=	<input type="text"/>
Line 1 minus line 2	_____	_____	3	×	6.7%	=	<input type="text"/>
Add lines 4 and 5						+	<input type="text"/>
Enter the amount on line 18 of Section ON428MJ.						=	<input type="text"/>

Line 51 – Ontario Health Premium

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

Use the amount on line 1 to find the row that applies to you.

- If there is an Ontario Health Premium amount in your row, enter that amount on line 51 of Section ON428MJ.
- Otherwise, you have to complete the calculation in your row.
Enter your taxable income in the first box, complete the calculation, and enter the result on line 51 of Section ON428MJ.

Taxable Income	Ontario Health Premium
not more than \$20,000	\$0
more than \$20,000 , but not more than \$25,000	<input type="text"/> - \$20,000 = <input type="text"/> x 6% = <input type="text"/>
more than \$25,000 , but not more than \$36,000	\$300
more than \$36,000 , but not more than \$38,500	<input type="text"/> - \$36,000 = <input type="text"/> x 6% = <input type="text"/> + \$300 = <input type="text"/>
more than \$38,500 , but not more than \$48,000	\$450
more than \$48,000 , but not more than \$48,600	<input type="text"/> - \$48,000 = <input type="text"/> x 25% = <input type="text"/> + \$450 = <input type="text"/>
more than \$48,600 , but not more than \$72,000	\$600
more than \$72,000 , but not more than \$72,600	<input type="text"/> - \$72,000 = <input type="text"/> x 25% = <input type="text"/> + \$600 = <input type="text"/>
more than \$72,600 , but not more than \$200,000	\$750
more than \$200,000 , but not more than \$200,600	<input type="text"/> - \$200,000 = <input type="text"/> x 25% = <input type="text"/> + \$750 = <input type="text"/>
more than \$200,600	\$900

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.

Enter the amount from line 1 in the applicable column	If line 1 is \$30,544 or less	2	If line 1 is more than \$30,544, but not more than \$65,000	2	If line 1 is more than \$65,000	2
Line 2 minus line 3 (cannot be negative)	0 00	3	30,544 00	3	65,000 00	3
Multiply line 4 by line 5	10.9%	4	13%	4	17.4%	4
	0 00	5	3,329 00	5	7,809 00	5
Add lines 6 and 7 Manitoba tax on taxable income		6		6		6
		7		7		7
		8		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
 Credit calculated for line 13 on the *Manitoba Worksheet (MJ)* + _____ | _____ | 13
Residents of Manitoba only: Manitoba overseas employment tax credit
 Amount from line 426 of federal Schedule 1 _____ × 50% = + _____ | _____ | 14
 Manitoba minimum tax carry-over
 Amount from line 427 of federal Schedule 1 _____ × 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 included in this Manitoba section)

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 × \$300 =	+	24
Reduction for disabled dependants born in 1989 or earlier	Number of disabled dependants 6074 × \$300 =	+	25
Reduction for dependent children born in 1989 or later (complete the chart on the next page)	Number of dependent children 6076 × \$300 =	+	26
Add lines 18 through 26		=	27
Enter your net income from line 236 of your return	× 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

Continue on the next page ⇨

Part 4 – Provincial tax (multiple jurisdictions)

Section MB428MJ, Manitoba tax (continued)

Enter the amount from line 30 on the previous page			30
Manitoba additional tax for minimum tax purposes			
Form T691: Line 107 minus line 110		× 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			% 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

Total of Manitoba adoption expenses from line 5833, children's fitness amount from line 5838, and Manitoba pension income amount from line 5836 in the Manitoba column in Part 3 of this form		× 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			%	39
Multiply line 38 by the percentage calculated on line 39				=
Lines 34 minus line 40 (if negative, enter "0"); or if you were not a resident of Manitoba, enter the amount from line 34				▶ - 40
	=			Adjusted Manitoba income tax 41

Manitoba political contribution tax credit

Enter the Manitoba political contributions made in 2007		6140		42
Credit calculated for line 43 on the <i>Manitoba Worksheet (MJ)</i>		(maximum \$650)		- 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.)		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				-	49
Line 48 minus line 49 (if negative, enter "0")	=				50
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	=				54
Residents of Manitoba only: Enter the Manitoba tuition fee income tax rebate from Form T1005		6086		-	• 55
Line 54 minus line 55 (if negative, enter "0")	=				
Enter the result on line 6 in Part 5 of this form				=	Manitoba tax 56

Chart for line 26 – Details of dependent children born in 1989 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 1989 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 1989 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, 2007, for whom **all** of the following apply:

- you are the parent of the child;
- the child was a resident of Canada and lived with you in 2007;
- 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 MB428MJ, and this schedule for him or her as if he or she was a resident of Manitoba.

If your spouse or common-law partner is not filing a 2007 return, use the amounts that he or she would use on Form MB428 if he or she was 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 2007):

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.

Pension income amount:

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

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

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, or TL11C. If he or she was not a resident of Manitoba, complete Schedule MB(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

Enter the total of lines 5804, 5824, 5828, 5832, 5833, 5838, and 5856 of your spouse or common-law partner's Form MB428

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 Manitoba column in Part 3 of Form T2203.

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

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

Manitoba Tuition and Education Amounts

If you were a **student** who was a **resident of Manitoba**, complete the regular Schedule MB(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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.

Unused federal tuition, education, and textbook amounts from your 2006 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2007

	2
--	---

Education amount for 2007: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C (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 2007 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 Manitoba column in Part 3 of Form T2203

	8
--	---

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

	9
--	---

Unused Manitoba tuition and education amounts claimed for 2007:

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

	10
--	----

Line 9 minus line 10

	11
--	----

2007 tuition and education amounts claimed for 2007:

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 MB column in Part 3 of Form T2203.

Manitoba tuition and education amounts claimed by the student for 2007

	13
--	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000

	14
--	----

Enter the amount from line 12

	15
--	----

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

	16
--	----

Enter the amount from line 19 of the student's Schedule (S11) for his or her province or territory of residence (see notes below)

	17
--	----

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**.

Manitoba tuition and education amounts transferred

	18
--	----

Notes: For a student residing in Quebec, use line 23 from his or her federal Schedule 11.

For a student residing in Yukon, use line 23 from his or her Schedule YT(S11).

Manitoba worksheet (MJ)

T2203 – 2007

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 dividend tax credit and 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").	-				7
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, 2007)		6,180	00	1
Supplement calculation if you were under age 18 on December 31, 2007.				
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 was 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 260 of his or her return)	-			4
Line 3 minus line 4 (if negative, enter "0")	=			5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less			=	6

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 1990 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 \$10,000, enter \$10,000)	=			3

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

Manitoba worksheet (MJ) (continued)

Line 13 – Manitoba dividend tax credit

Determine the amount to enter on line 13 in Section MB428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 11% =		
Enter this amount on line 13 in Section MB428MJ.					

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

Line 120 of your return		1			
Line 180 of your return	-	2	× 3.67% =		
Line 1 minus line 2	=	3	× 11% =	+	
Add lines 4 and 5	=				
Enter this amount on line 13 in Section MB428MJ					

Line 43 – Manitoba political contribution tax credit

Determine the amount to enter on line 43 in Section MB428MJ as follows:

- if your contributions (on line 42) are **more than \$1,275**, enter \$650 on line 43 in Section MB428MJ; or
- if your contributions are **\$1,275 or less**, use the amount on line 42 to determine which **ONE** of the following columns to complete.

	If line 42 is \$400 or less	If line 42 is more than \$400, but not more than \$750	If line 42 is more than \$750, but not more than \$1,275	
Enter your total contributions from line 42 in Section MB428MJ				1
	- 0 00	- 400 00	- 750 00	2
Line 1 minus line 2	=	=	=	3
	× 75%	× 50%	× 33.33%	4
Multiply line 3 by line 4	=	=	=	5
	+ 0 00	+ 300 00	+ 475 00	6
Add lines 5 and 6.	=	=	=	7
Enter this amount on line 43 in Section MB428MJ.	=	=	=	

Part 4 – Provincial tax (multiple jurisdictions)

T2203 – 2007

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 \$38,405 or less		If line 1 is more than \$38,405, but not more than \$109,729		If line 1 is more than \$109,729
Enter the amount from line 1 in the applicable column		2		2	
	0 00	3	38,405 00	3	109,729 00
Line 2 minus line 3 (cannot be negative)		4		4	
		5	13%	5	15%
Multiply line 4 by line 5		6		6	
		7	4,225 00	7	13,497 00
Saskatchewan tax on taxable income		8		8	
Add lines 6 and 7					

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 E in the Saskatchewan column in Part 3 of this form

		14
--	--	----

Residents of Saskatchewan only: Saskatchewan dividend tax credit

Credit calculated for line 15 on the *Saskatchewan Worksheet (MJ)*

		15
--	--	----

Residents of Saskatchewan only: Saskatchewan overseas employment tax credit

Amount from line 426 of federal Schedule 1

× 50% =

		16
--	--	----

Saskatchewan minimum tax carry-over:

Amount from line 427 of federal Schedule 1

× 50% =

		17
--	--	----

Add lines 14, 15, 16, and 17

		18
--	--	----

Line 13 minus line 18 (if negative, enter "0")

		19
--	--	----

Saskatchewan additional tax for minimum tax purposes

Form T691: Line 107 minus line 110

× 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

		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

× 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

		28
--	--	----

Multiply line 27 by the percentage calculated on line 28

		29
--	--	----

Lines 23 minus line 29 (if negative, enter "0")

Adjusted Saskatchewan income tax

		30
--	--	----

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

		31
--	--	----

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

		32
--	--	----

Enter your unused Saskatchewan royalty tax rebate from line 27 of your 2006 Form T82

		33
--	--	----

Line 32 minus line 33

		34
--	--	----

Continue on the next page ➡

Part 4 – Provincial tax (multiple jurisdictions)

Section SK428MJ, Saskatchewan tax (continued)

Enter the amount from line 34 on the previous page 34

Saskatchewan political contribution tax credit

Enter Saskatchewan political contributions made in 2007 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 employee's tools tax credit (for residents of Saskatchewan only)

Enter your one-time trade entry credit from part 3 of Form T1284 6356 42

Unused employee's tools tax credit from your most recent *Notice of Assessment* or *Notice of Reassessment* 43

Enter your annual maintenance credit from part 4 of Form T1284 6357 + 44

Add lines 43 and 44 45

Enter the amount from line 42 or line 45, whichever applies 46

Line 41 minus line 46 (if negative, enter "0") 47

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

Unused Saskatchewan post-secondary graduate tax credit from your 2006 *Notice of Assessment* or *Notice of Reassessment* 48

Line 47 minus line 48 (if negative, enter "0") 49

Saskatchewan mineral exploration tax credit

Unused Saskatchewan mineral exploration tax credit from your most recent *Notice of Assessment* or *Notice of Reassessment* 50

Line 49 minus line 50 (if negative, enter "0") 51

Enter your Saskatchewan qualifying environmental trust tax credit 52

Line 51 minus line 52 (if negative, enter the amount in brackets)

Enter the result on line 7 in Part 5 of this form Saskatchewan tax 53

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

Details of dependent children born in 1989 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

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 SK428MJ and this schedule for him or her as if he or she was a resident of Saskatchewan.

If your spouse or common-law partner is not filing a 2007 return, use the amounts that he or she would use on Form SK428 if he or she was filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Amount for dependent children (born in 1989 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 2007):

If your spouse or common-law partner's net income is \$30,936 or less, enter \$4,156.

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, TL11A, or TL11C. 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 260 of his or her return

	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
---	----

Saskatchewan Tuition and Education Amounts

If you were a **student** who was a **resident of Saskatchewan**, complete the regular Schedule SK(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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

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

Unused federal tuition, education, and textbook amounts from your 2006 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2007

	2
--	---

Education amount for 2007: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C (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)

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

Add lines 2, 3, and 4

Total 2007 tuition and education amounts

Add lines 1 and 5

Total available tuition and education amounts

	3
	4
	5

	5
--	---

	6
--	---

Taxable income from line 260 of your return

	7
--	---

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

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

Unused Saskatchewan tuition and education amounts claimed for 2007:

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

Line 9 minus line 10

2007 tuition and education amounts claimed for 2007:

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

	8
--	---

	9
--	---

	10
--	----

	11
--	----

	12
--	----

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

SK tuition and education amounts claimed by the student for 2007

	13
--	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000

Enter the amount from line 12

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

Enter on this line, and on line 5860 in the SK column

in Part 3 of your Form T2203 OR on line 6 of

your Schedule SK(S2)MJ, an amount that

is not more than the amount on line 16.

Saskatchewan tuition and education amounts transferred

	14
--	----

	15
--	----

	16
--	----

	17
--	----

Saskatchewan worksheet (MJ)

T2203 – 2007

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 dividend tax credit and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			4,156 00	1
Your net income from line 236 of your return				2
Base amount	-	30,936	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").				7
Enter this amount on line 5808 in the Saskatchewan column.	=			7

Line 5812 – Spouse or common-law partner amount

Base amount			9,656 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, \$8,778 or the amount on line 3, whichever is less	=			3

Line 5816 – Amount for an eligible dependant

Base amount			9,656 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, \$8,778 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			9,721 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 \$4,019, enter \$4,019)	=			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			17,745 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 \$4,019, enter \$4,019)	=			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.

Saskatchewan 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, 2007) 6,890 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2007.

Maximum supplement			4,019 00	2
Total child care and attendant care expenses claimed for you by anyone				
Base amount	-	2,354	00	3
Line 3 minus line 4 (if negative, enter "0")	=			4
Line 2 minus line 5 (if negative, enter "0")	=			5
			+	6
Add lines 1 and 6				7

Enter this amount on line 5844 in the Saskatchewan column (maximum \$10,909), **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 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 was 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 260 of his or her return)	-		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less			6

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 dependant children born in 1990 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,926 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 \$1,926 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 \$10,000, enter \$10,000)	=		3

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

Saskatchewan worksheet (MJ) (continued)

Line 15 – Saskatchewan dividend tax credit

Determine the amount to enter on line 15 in Section SK428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 11% =		
Enter this amount on line 15 in Section SK428MJ.					

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

Line 120 of your return					
Line 180 of your return	-		× 6% =		
Line 1 minus line 2	=		× 11% =		
Add lines 4 and 5					
Enter this amount on line 15 in Section SK428MJ					

Line 36 – Saskatchewan political contribution tax credit

Determine the amount to enter on line 36 in Section SK428MJ as follows:

- if your contributions (on line 35) are **more than \$1,275**, enter \$650 on line 36 in Section SK428MJ; or
- 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	0 00	400 00	750 00	1
Line 1 minus line 2				2
Multiply line 3 by line 4	75%	50%	33.33%	3
Add lines 5 and 6.	0 00	300 00	475 00	4
Enter this amount on line 36 in Section SK428MJ.				5
				6
				7

Part 4 – Provincial tax (multiple jurisdictions)

Section AB428MJ, Alberta tax

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

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

Alberta income tax rate			x	10%		1
Multiply line 1 by line 2			=			2
Residents of Alberta only: Alberta tax on split income from Form T1206			+			3
Add lines 3 and 4			=			4
Enter your Alberta non-refundable tax credits from line E in the Alberta column in Part 3 of this form						5
Residents of Alberta only: Alberta dividend tax credit			+			6
Credit calculated for line 7 on the <i>Alberta Worksheet (MJ)</i>						7
Residents of Alberta only: Alberta overseas employment tax credit			+			8
Amount from line 426 of federal Schedule 1		x 35% =				9
Alberta minimum tax carry-over:			+			10
Amount from line 427 of federal Schedule 1		x 35% =				11
Add lines 6, 7, 8, and 9			=			12
Line 5 minus line 10 (if negative, enter "0")						13
Alberta additional tax for minimum tax purposes			+			14
Form T691: Line 107 minus line 110		x 35% =				15
Add lines 11 and 12			=			16
Percentage of income allocated to Alberta from column 5 of the chart in Part 1 of this form			x	%		17
Multiply line 13 by the percentage on line 14			=			18

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

Total of Alberta adoption expenses from line 5833 and 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
Adjusted Alberta income tax						

Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036						27
Line 26 minus line 27 (if negative, enter "0")			=			28

Alberta political contribution tax credit

Enter your Alberta political contributions made in 2007 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 2007 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

Enter your unused Alberta attributed Canadian royalty income from line 23 of your 2006 Form T79		x 10% =		6006		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						

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 AB428MJ and this schedule for him or her as if he or she was a resident of Alberta.

If your spouse or common-law partner is not filing a 2007 return, use the amounts that he or she would use on Form AB428 if he or she was 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 2007):

If your spouse or common-law partner's net income is \$32,020 or less, enter \$4,301.

Otherwise, enter the amount from line 5808 of his or her Form AB428.

Pension income amount:

Enter the amount from line 5836 of his or her Form AB428

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

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, or TL11C. If he or she was not a resident of Alberta, complete Schedule AB(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

Enter the total of lines 5804, 5824, 5828, 5832, 5833, and 5856 of your spouse or common-law partner's Form AB428

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

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

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

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

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

Alberta Tuition and Education Amounts

If you were a **student** who was a **resident of Alberta**, complete the regular Schedule AB(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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, education, and textbook amounts from your 2006 *Notice of Assessment or Notice of Reassessment*

		1
--	--	---

Eligible tuition fees paid for 2007

		2
--	--	---

Education amount for 2007: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C (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)

× \$180 =

		3
--	--	---

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

× \$600 =

		4
--	--	---

Add lines 2, 3, and 4

Total 2007 tuition and education amounts

		5
--	--	---

Add lines 1 and 5

Total available tuition and education amounts

		5
		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 2007:

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

		10
--	--	----

Line 9 minus line 10

		11
--	--	----

2007 tuition and education amounts claimed for 2007:

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 2007

		13
--	--	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000

		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
--	--	----

Alberta worksheet (MJ)

T2203 – 2007

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 dividend tax credit and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			4,301 00	1
Your net income from line 236 of your return				2
Base amount	-	32,020 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			15,435 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			15,435 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			10,062 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 \$4,160, enter \$4,160)	=			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 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			18,366 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 \$4,160, enter \$4,160)	=			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.				

Line 5844 – Disability amount

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2007) 7,131 | 00 1

Supplement calculation if you were **under age 18** on December 31, 2007.

Maximum supplement			4,160 00	2
Total child care and attendant care expenses claimed for you by anyone				
Base amount	-	2,436 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 \$11,291), **unless** this chart is being completed for the claim on line 5848.

Alberta 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 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 was 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 260 of his or her return)	-	4
Line 3 minus line 4 (if negative, enter "0")	=	5

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

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 1990 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter \$1,994 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 \$1,994 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 \$10,557, enter \$10,557)	=	3

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

Line 347 – Donations and gifts

Enter the amount of unclaimed donations and gifts for the years 2002 to 2006 included on line 344 of your 2007 federal Schedule 9. Also, enter this amount on line 5895 in the Alberta column

Enter the amount from line 345 of your 2007 federal Schedule 9		1
or the amount from line 1, whichever is less :	-	2
Line 1 minus line 2	=	3

Enter this amount at line B in the Alberta column

Amount from line 347 of your 2007 federal Schedule 9		4
Amount from line 3	-	5
Line 4 minus line 5	=	6

Enter this amount on line 347 in the Alberta column

Line 7 – Alberta dividend tax credit

Determine the amount to enter on line 7 in Section AB428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return		$\times 8\% =$	
Enter this amount on line 7 in Section AB428MJ.			

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

Line 120 of your return		1	
Line 180 of your return	-	2	$\times 5.5\% =$
Line 1 minus line 2	=	3	$\times 8\% =$
Add lines 4 and 5	+	4	5
Enter this amount on line 7 in Section AB428MJ	=	6	

Alberta worksheet (MJ) (continued)

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 line 30 or 32 in Section AB428MJ as follows:

- if your contributions are **more than \$2,300**, enter \$1,000 on line 30 or 32 in Section AB428MJ; or
- 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	0 00	200 00	1 100 00	1
Line 1 minus line 2	=	=	=	2
	x 75%	x 50%	x 33.33%	3
Multiply line 3 by line 4	=	=	=	4
Add lines 5 and 6	+ 0 00	+ 150 00	+ 600 00	5
Enter this amount on line 30 or 32 in Section AB428MJ	=	=	=	6
	=	=	=	7

Part 4 – Provincial tax (multiple jurisdictions)

Section BC428MJ, British Columbia tax

T2203 – 2007

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 \$34,397 or less	If line 1 is more than \$34,397, but not more than \$68,794	If line 1 is more than \$68,794, but not more than \$78,984	If line 1 is more than \$78,984, but not more than \$95,909	If line 1 is more than \$95,909	
Line 2 minus line 3 (cannot be negative)	- 0 00	- 34,397 00	- 68,794 00	- 78,984 00	- 95,909 00	2
	=	=	=	=	=	3
	x 5.7%	x 8.65%	x 11.1%	x 13%	x 14.7%	4
Multiply line 4 by line 5	=	=	=	=	=	5
	+ 0 00	+ 1,961 00	+ 4,936 00	+ 6,067 00	+ 8,267 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 E in the British Columbia column in Part 3 of this form _____ | _____ | 12
Residents of British Columbia only: British Columbia dividend tax credit
 Credit calculated for line 13 on the *British Columbia Worksheet (MJ)* + _____ | _____ | 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 38% = _____ | _____ | 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
 Amount from line 116 on Form T691 _____ | _____ x 38% = _____ | _____ | 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

Total of British Columbia pension income amount from line 5836 and adoption expenses from line 5833 in the British Columbia column in Part 3 of this form _____ | _____ x 5.7% = _____ | _____ | 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
Adjusted British Columbia income tax = _____ | _____ | 28
Residents of British Columbia only: Enter the provincial foreign tax credit from Form T2036 - _____ | _____ | 29
 Line 28 minus line 29 (if negative, enter "0") = _____ | _____ | 30

Continue on the next page ⇨

Part 4 – Provincial tax (multiple jurisdictions)

Section BC428MJ, British Columbia tax (continued)

Enter the amount from line 30 on the previous page _____ | _____ 30

BC tax reduction

If your net income (line 236 of your return) is **less than \$27,675**, complete the following calculation. Otherwise, enter "0" on line 39 and continue.

Basic reduction Claim \$375 _____ | _____ 31

Enter your net income from line 236 of your return _____ | _____ 32

Base amount - 16,646 00 _____ | _____ 33

Line 32 minus line 33 (if negative, enter "0") = _____ | _____ 34

Applicable rate x 3.4 % _____ | _____ 35

Multiply line 34 by line 35 = _____ | _____ 36

Line 31 minus line 36 (if negative, enter "0") = _____ | _____ 37

Percentage of income allocated to British Columbia from column 5 of the chart in Part 1 of this form x % _____ | _____ 38

Multiply line 37 by the percentage on line 38 = _____ | _____ 39

Line 30 minus line 39 (if negative, enter "0") = _____ | _____ 40

Enter the provincial logging tax credit from Form FIN 542 _____ | _____ 41

Line 40 minus line 41 (if negative, enter "0") = _____ | _____ 42

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2007 6040 _____ | _____ 43

Credit calculated for line 44 on the *British Columbia Worksheet (MJ)* (maximum \$500) - _____ | _____ 44

Line 42 minus line 44 (if negative, enter "0") = _____ | _____ 45

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20** 6045 _____ | _____ • 46

Enter your employee venture capital tax credit from Certificate **EVCC 30** 6047 + _____ | _____ • 47

Add lines 46 and 47 (maximum \$2,000) = _____ | _____ 48

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

Enter your British Columbia mining flow-through share tax credit from Form T1231 6881 _____ | _____ • 50

Line 49 minus line 50 (if negative, enter "0") = _____ | _____ 51

Enter your British Columbia qualifying environmental trust tax credit - _____ | _____ 52

Line 51 minus line 52 (if negative, enter the amount in brackets) _____ | _____ 53

Enter the result on line 9 in Part 5 of this form British Columbia tax _____ | _____ 53

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 BC428MJ and this schedule for him or her as if he or she was a resident of British Columbia.

If your spouse or common-law partner is not filing a 2007 return, use the amounts that he or she would use on Form BC428 if he or she was 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 2007):

If your spouse or common-law partner's net income is \$30,132 or less, enter \$4,048.

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, TL11A, or TL11C. 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 260 of his or her return

		6
--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, 5833, 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**

	=	9
--	---	---

British Columbia Tuition and Education Amounts

If you were a **student** who was a **resident of British Columbia**, complete the regular Schedule BC(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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

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

Unused federal tuition, education and textbook amounts from your 2006 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2007

	2
--	---

Education amount for 2007: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C (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 2007 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 British Columbia column in Part 3 of Form T2203

	8
--	---

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

	9
--	---

Unused British Columbia tuition and education amounts claimed for 2007:

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

	10
--	----

Line 9 minus line 10

	11
--	----

2007 tuition and education amounts claimed for 2007:

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

	12
--	----

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

British Columbia tuition and education amounts claimed by the student for 2007

	13
--	----

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000

	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 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.

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 dividend tax credit, overseas employment tax credit, and political contribution tax credit.

Line 5808 – Age amount

Maximum amount			4,048	00	1
Your net income from line 236 of your return					2
Base amount	-	30,132		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").					7
Enter this amount on line 5808 in the British Columbia column.	=				7

Line 5812 – Spouse or common-law partner amount

Base amount			8,502	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, \$7,729 or the amount on line 3, whichever is less	=				3

Line 5816 – Amount for an eligible dependant

Base amount			8,502	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, \$7,729 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			10,241	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 \$3,949, enter \$3,949)	=				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			17,317	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 \$3,949, enter \$3,949)	=				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, 2007)		6,770		00	1
Supplement calculation if you were under age 18 on December 31, 2007.					
Maximum supplement		3,950		00	2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,293		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 \$10,720), **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 was 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 260 of his or her return)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					6

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 1990 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$1,877 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 \$1,877 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 \$10,000, enter \$10,000)	=				3

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

British Columbia worksheet (MJ) (continued)

Line 13 – British Columbia dividend tax credit

Determine the amount to enter on line 13 in Section BC428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 12% =		
Enter this amount on line 13 in Section BC428MJ.					

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

Line 120 of your return					
Line 180 of your return	-			× 5.1% =	
Line 1 minus line 2	=			× 12% =	
Add lines 4 and 5					
Enter this amount on line 13 in Section BC428MJ	=			+	

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

- * Amount from line 9 in Part 4 of Section BC428MJ, less the total of the amounts from lines 12 and 13 of that part.
- ** Amount from line 34 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 44 – British Columbia political contribution tax credit

Determine the amount to enter on line 44 in Section BC428MJ as follows:

- if your contributions (on line 43) are **more than \$1,150**, enter \$500 on line 44 in Section BC428MJ; or
- if your contributions are **\$1,150 or less**, use the amount on line 43 to determine which **ONE** of the following columns to complete.

	If line 43 is \$100 or less	If line 43 is more than \$100, but not more than \$550	If line 43 is more than \$550, but not more than \$1,150	
Enter your total contributions from line 43 in Section BC428MJ				
	-	-	-	1
	0 00	100 00	550 00	2
Line 1 minus line 2				
	=	=	=	3
Multiply line 3 by line 4				
	×	×	×	4
	75%	50%	33.33%	5
Add lines 5 and 6.				
	+	+	+	6
	0 00	75 00	300 00	7
Enter this amount on line 44 in Section BC428MJ.				
	=	=	=	7

Part 4 – Territorial tax (multiple jurisdictions)

Section YT428MJ, Yukon tax

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

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

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

	If line 1 is \$37,178 or less	If line 1 is more than \$37,178, but not more than \$74,357	If line 1 is more than \$74,357, but not more than \$120,887	If line 1 is more than \$120,887	
Enter the amount from line 1 in the applicable column.	-	-	-	-	2
	0 00	37,178 00	74,357 00	120,887 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	x 7.04%	x 9.68%	x 11.44%	x 12.76%	5
Multiply line 4 by line 5	=	=	=	=	6
	+ 0 00	+ 2,617 00	+ 6,216 00	+ 11,539 00	7
Yukon tax on taxable income	=	=	=	=	8

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

Enter your Yukon non-refundable tax credits from line D in the Yukon column in Part 3 of this form					
Yukon dividend tax credit					12
Credit calculated for line 13 on the <i>Yukon Worksheet (MJ)</i>				+	13
Yukon overseas employment tax credit					
Amount from line 426 of federal Schedule 1	x 44% =			+	14
Yukon minimum tax carry-over					
Amount from line 427 of federal Schedule 1	x 44% =			+	15
Add lines 12, 13, 14, and 15				=	▶ _____ _____ 16
Line 11 minus line 16 (if negative, enter "0")					17
Yukon additional tax for minimum tax purposes					
Amount from line 116 of Form T691	x 44% =			+	18
Add lines 17 and 18				=	19
Percentage of income allocated to Yukon 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 Yukon**, enter the amount from line 21 on line 25 below, and continue on line 26.

Adjustments for residents of Yukon

Total of amount for children born in 1990 or later from line 5825, Canada employment amount from line 5834, public transit amount from line 5835, adoption expenses from line 5833, and children's fitness amount from line 5838 in the Yukon column in Part 3 of this form					
	x 7.04% =				22
Percentage of income not allocated to Yukon: 100% minus percentage on line 20				x _____ %	23
Multiply line 22 by the percentage calculated on line 23				=	▶ _____ _____ 24
Lines 21 minus line 24 (if negative, enter "0"); or if you were not a resident of Yukon, enter the amount from line 21					25

Continue on the next page ⇨

Part 4 – Territorial tax (multiple jurisdictions)

Section YT428MJ, Yukon tax (continued)

Enter the amount from line 25 on the previous page _____ 25

Yukon surtax

Enter the amount from line 25	_____	_____	26	
Base amount	—	6,000	00	27
Line 26 minus line 27 (if negative, enter "0")	=			28
Rate	×	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 48 below.

Residents of Yukon only: Enter the territorial foreign tax credit from Form T2036	—	_____	32
Line 31 minus line 32 (if negative, enter "0")	=		33

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

Net income from line 236 of your return	_____	_____	34	
Universal Child Care Benefit repayment				
Enter the amount from line 213 of your return	+			35
Add lines 34 and 35	=			36
Universal Child Care Benefit income				
Enter the amount from line 117 of your return	—			37
Line 36 minus line 37 (if negative, enter "0")	=			38
Adjusted net income				

If your adjusted net income (line 38) is **less than \$25,000**, complete the following calculation. Otherwise, enter "0" on line 47. If you had a spouse or common-law partner on December 31, 2007, only the person with the **higher net income** can claim this credit.

Basic credit Claim \$300 **6384** _____ 39

Enter the amount from line 38	_____	_____	40	
Base amount	—	15,000	00	41
Line 40 minus line 41 (if negative, enter "0")	=			42
Applicable rate	×	3%		43
Multiply line 42 by line 43	=			▶ 44
Line 39 minus line 44 (if negative, enter "0")				= 45

Amount from line 33 _____ × 80% = _____ 46

Enter the amount from line 45 or 46, whichever is less	—	_____	47
Line 33 minus line 47			
Enter the result on line 10 in Part 5 of this form	=		48
Yukon low-income family tax credit			
Yukon tax			

Yukon 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 Yukon**, 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 Yukon** at the end of the year, complete Form YT428 or YT428MJ and this schedule for him or her as if he or she was a resident of Yukon.

If your spouse or common-law partner is not filing a 2007 return, use the amounts that he or she would use on Form YT428 if he or she was 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 2007):

If your spouse or common-law partner's net income is \$30,936 or less, enter \$5,177.

Otherwise, enter the amount from line 5808 of his or her Form YT428.

Amount for children born in 1990 or later:

Enter the amount from line 5825 of his or her Form YT428

Pension income amount:

Enter the amount from line 5836 of his or her Form YT428

Disability amount:

Enter the amount from line 5844 of his or her Form YT428

Tuition, education, and textbook amounts:

Enter the territorial amount designated in your name on his or her Form T2202, T2202A, TL11A, or TL11C. If he or she was not a resident of Yukon, complete Schedule YT(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 5

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

Enter the total of lines 5804, 5824, 5828, 5832, 5834, 5835, 5838, 5833, and 5856 of your spouse or common-law partner's Form YT428

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

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

Line 6 minus line 9 (if negative, enter "0").

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

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

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

Yukon Tuition, Education, and Textbook Amounts

If you were a **student** who was a **resident of Yukon**, complete the regular Schedule YT(S11), *Territorial Tuition, Education, and Textbook Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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

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

Unused federal tuition, education, and textbook amounts from your 2006 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2007

	2
--	---

Education and textbook amounts for 2007

Calculating your part-time amount: use column B of Forms T2202, T2202A, TL11A, and TL11C. **Do not include any month that is also included in column C.**

Only one claim per month (maximum 12 months)

Education amount:

Number of months from column B × \$120 =

--	--

 3

Textbook amount:

Number of months from column B × \$20 =

--	--

 +

--	--

 4

Add lines 3 and 4

--	--

 =

--	--

 +

--	--

 5

Calculating your full-time amount: use column C of Forms T2202, T2202A, TL11A, and TL11C.

Only one claim per month (maximum 12 months)

Education amount:

Number of months from column C × \$400 =

--	--

 6

Textbook amount:

Number of months from column C × \$65 =

--	--

 +

--	--

 7

Add lines 6 and 7

--	--

 =

--	--

 +

--	--

 8

Add lines 2, 5, and 8

Total 2007 tuition, education, and textbook amounts

--	--

 =

--	--

 9

Add lines 1 and 9

Total available tuition, education, and textbook amounts

--	--

 =

--	--

 10

Taxable income from line 260 of your return

	11
--	----

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

	12
--	----

Line 11 minus line 12 (if negative, enter "0")

	13
--	----

Unused Yukon tuition, education and textbook amounts claimed for 2007:

Enter the amount from line 1 or line 13, whichever is **less**

	14
--	----

Line 13 minus line 14

	15
--	----

2007 tuition, education, and textbook amounts claimed for 2007:

Enter the amount from line 9 or line 15, whichever is **less**

	16
--	----

Add lines 14 and 16. If you are the student, enter this amount on line 5856 in the Yukon column in Part 3 of Form T2203.

Yukon tuition, education, and textbook amounts claimed by the student for 2007

	17
--	----

Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts.

Enter the amount from line 9; if it is more than \$5,000, enter \$5,000

	18
--	----

Enter the amount from line 16

	19
--	----

Line 18 minus line 19 (if negative, enter "0")

	20
--	----

Enter on this line, and on line 5860 in the YT column in Part 3 of your Form T2203 OR on line 4 of your Schedule YT(S2)MJ, an amount that is not more than the amount on line 20.

Yukon tuition, education, and textbook amounts transferred

	21
--	----

Yukon worksheet (MJ)

T2203 – 2007

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1990 or later

Medical expenses from line 330 of your federal Schedule 1			1
Enter \$1,926 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 Yukon column.	=		3

Line 13 – Yukon dividend tax credit

Determine the amount to enter on line 13 in Section YT428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 11% =			
Enter this amount on line 13 in Section YT428MJ.						

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

Line 120 of your return						
Line 180 of your return	-	2	× 4.45% =		4	
Line 1 minus line 2	=	3	× 11% =		5	+
Add lines 4 and 5					6	
Enter this amount on line 13 in Section YT428MJ						

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 \$35,315 or less	If line 1 is more than \$35,315, but not more than \$70,631	If line 1 is more than \$70,631, but not more than \$114,830	If line 1 is more than \$114,830	
Enter the amount from line 1 in the applicable column	-	-	-	-	2
	0 00	35,315 00	70,631 00	114,830 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	× 5.9%	× 8.6%	× 12.2%	× 14.05%	5
Multiply line 4 by line 5	=	=	=	=	6
	+ 0 00	+ 2,084 00	+ 5,121 00	+ 10,513 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 _____ | _____
 Credit calculated for line 13 on the *Northwest Territories Worksheet (MJ)* + _____ | _____ 13
 Northwest Territories overseas employment tax credit _____ | _____
 Amount from line 426 of federal Schedule 1 _____ × 45% = _____ | _____ 14
 Northwest Territories minimum tax carry-over _____ | _____
 Amount from line 427 of federal Schedule 1 _____ × 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 116 of Form T691 _____ × 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 × _____ % | _____ 20
 Multiply line 19 by the percentage on line 20 = _____ | _____ **Adjusted Northwest Territories income tax** 21

Residents of Northwest Territories only: Enter the territorial foreign tax credit from Form T2036 - _____ | _____ 22
 Line 21 minus line 22 (if negative, enter "0") = _____ | _____ 23

Political contribution tax credit

Northwest Territories political contributions made in 2007 6255 _____ | _____ 24
 Credit calculated for line 25 on the *Northwest Territories Worksheet (MJ)* (maximum \$500) - _____ | _____ 25
 Line 23 minus line 25 (if negative, enter "0") = _____ | _____ 26

Continue on the next page ⇨

Part 4 – Territorial tax (multiple jurisdictions)

Section NT428MJ, Northwest Territories tax (continued)

Enter the amount from line 26 on the previous page

26

Risk capital investment tax credits

Labour-sponsored venture capital corporation tax credit

Cost of shares from

Slip T2C(NWT) (maximum \$100,000) **6241** _____ **A**

Enter the amount from line A or

\$5,000, whichever is **less** _____ **B** × 15% = _____ **27**

Line A minus line B _____ **C** × 30% = + _____ **28**

Employee venture capital corporation, community endorsed venture capital corporation, and territorial business corporation direct investment tax credits

Cost of shares from

Slip T2C(NWT) (maximum \$100,000) **6243** _____ × 30% = + _____ **29**

Add lines 27 to 29 _____ = _____ **30**

Unused risk capital investment tax credits from previous years _____ + _____ **31**

Add lines 30 and 31 _____ = _____ **32**

Annual limit _____ 30,000 | 00 **33**

Amount from line 27 _____ **34**

Line 33 minus line 34 _____ **35**

Enter the amount from line 32 or line 35, whichever is **less** _____ **Risk capital investment tax credits** _____ **36**

Line 26 minus line 36 (if negative, enter "0")

Enter this amount on line 11 in Part 5 of this form _____ **Northwest Territories tax** _____ **37**

Unused risk capital investment tax credit

Enter the amount from line 32 _____ **38**

Enter the amount from line 26 or line 36, whichever is less _____ **39**

Line 38 minus line 39 _____ **Total credit available for carryback** _____ **40**

Complete the chart below to carry back the amount from line 40 to any of the previous three years.

Enter the amount you want to carry back to **2006** **6244** _____ **41**

Enter the amount you want to carry back to **2005** **6245** _____ **42**

Enter the amount you want to carry back to **2004** **6246** _____ **43**

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 he or she was **not a resident of Northwest Territories** at the end of the year, complete Form NT428 or NT428MJ and this schedule for him or her as if he or she was a resident of Northwest Territories.

If your spouse or common-law partner is not filing a 2007 return, use the amounts that he or she would use on Form NT428 if he or she was 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 2007):

If your spouse or common-law partner's net income is \$30,936 or less, enter \$5,931.

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, TL11A, or TL11C.

	1
+	2
+	3
+	4
=	5

Add lines 1 to 4

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

	6
--	---

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

-	7
---	---

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

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

=	8
---	---

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

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**

-	8
=	9

Northwest Territories Tuition and Education Amounts

If you were a **student** who was a **resident of Northwest Territories**, complete the regular Schedule NT(S11), *Territorial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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.

If you are the **individual** designated by a student who was not a resident of Northwest Territories 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 Northwest Territories.

Unused federal tuition, education, and textbook amounts from
your 2006 *Notice of Assessment* or *Notice of Reassessment*

	1
--	---

Eligible tuition fees paid for 2007

	2
--	---

Education amount for 2007: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C (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

Add lines 1 and 5

Total 2007 tuition and education amounts

Total available tuition and education amounts

	3
	4
	5
	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

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

Unused Northwest Territories tuition and education amounts claimed for 2007:

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

Line 9 minus line 10

2007 tuition and education amounts claimed for 2007:

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

Northwest Territories column in Part 3 of Form T2203.

**Northwest Territories tuition and education
amounts claimed by the student for 2007**

	7
	8
	9
	10
	11

	12
	13

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000

Enter the amount from line 12

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

Enter on this line, and on line 5860 in the NT column

in Part 3 of your Form T2203 OR on line 4 of
your Schedule NT(S2)MJ, an amount that

is not more than the amount on line 16

Northwest Territories tuition and education amounts

	14
	15
	16

	17
--	----

Northwest Territories worksheet (MJ)

T2203 – 2007

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

Line 5808 – Age amount

Maximum amount			5,931	00	1
Your net income from line 236 of your return					2
Base amount	-	30,936		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			12,125	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	=				3

Line 5816 – Amount for an eligible dependant

Base amount			12,125	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	=				3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,721	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 \$4,019, enter \$4,019)	-				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			17,745	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 \$4,019, enter \$4,019)	-				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, 2007)		9,833		00	1
Supplement calculation if you were under age 18 on December 31, 2007.					
Maximum supplement		4,019		00	2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,354		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 \$13,852), 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 was 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 260 of his or her return)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					6
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 1990 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$1,926 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 \$1,926 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.

Northwest Territories worksheet (MJ) (continued)

Line 13 – Northwest Territories dividend tax credit

Determine the amount to enter on line 13 in Section NT428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 11.5% =		
Enter this amount on line 13 in Section NT428MJ.					

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

Line 120 of your return					
Line 180 of your return	-		× 6 % =		
Line 1 minus line 2	=		× 11.5% =		
Add lines 4 and 5					
Enter this amount on line 13 in Section NT428MJ					

Line 25 – Northwest Territories political contributions tax credit

Determine the amount to enter on line 25 in Section NT428MJ as follows:

- for contributions of **\$100 or less**, enter the amount of your contributions on line 25;
- for contributions of **more than \$100 but not more than \$900**, complete the calculation below; or
- for contributions of **more than \$900**, enter \$500 on line 25.

Enter your total contributions					
Line 1 minus line 2 (if negative, enter "0")	-		× 50 %		
Multiply line 3 by line 4					
Add lines 5 and 6 (maximum \$500)					
Enter this amount on line 25 in Section NT428MJ					

Part 4 – Territorial tax (multiple jurisdictions)

Section NU428MJ, Nunavut tax

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

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

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

	If line 1 is \$37,178 or less	If line 1 is more than \$37,178, but not more than \$74,357	If line 1 is more than \$74,357, but not more than \$120,887	If line 1 is more than \$120,887	
Enter the amount from line 1 in the applicable column.	-	-	-	-	2
	0 00	37,178 00	74,357 00	120,887 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	+ 1,487 00	+ 4,090 00	+ 8,277 00	7
Add lines 6 and 7 Nunavut tax on taxable income	=	=	=	=	8

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

Enter your Nunavut non-refundable tax credits from line D in the Nunavut column in Part 3 of this form _____ | _____ | **12**
 Nunavut dividend tax credit:
 Credit calculated for line 13 on the *Nunavut Worksheet (MJ)* + _____ | _____ | **13**
 Nunavut overseas employment tax credit:
 Amount from line 426 of federal Schedule 1 _____ × 45% = + _____ | _____ | **14**
 Nunavut minimum tax carry-over:
 Amount from line 427 of federal Schedule 1 _____ × 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 116 of Form T691 _____ × 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 x _____ | _____ | **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 (if negative, enter "0") = _____ | _____ | **23**
 Enter this amount on line 12 in Part 5 of this form **Nunavut tax**

Chart for line 5823 in the Nunavut column in Part 3 (residents of Nunavut only)

Details of amount for young children less than 6 years of age (if you need more space, attach a separate sheet of paper)

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

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 NU428MJ and this schedule for him or her as if he or she was a resident of Nunavut.

If your spouse or common-law partner is not filing a 2007 return, use the amounts that he or she would use on Form NU428 if he or she was filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Amount for young children less than 6 years of age:

Enter the amount from line 5823 of his or her Form NU428

Age amount (if he or she was 65 or older in 2007):

If your spouse or common-law partner's net income is \$30,936 or less, enter \$8,361.

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

Pension income amount:

Enter the amount from line 5836 of his or her Form NU428

Disability amount: Enter the amount from line 5844 of his or her Form NU428

Tuition and education amounts: Enter the territorial amount designated in your name on his or her Form T2202, T2202A, TL11A, or TL11C. If he or she was not a resident of Nunavut, complete Schedule NU(S11)MJ to determine the amount to enter on this line.

		1
+		2
+		3
+		4
+		5
=		6

Add lines 1 to 5

Spouse or common-law partner's taxable income:

Enter the amount from line 260 of his or her return

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

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

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

Line 6 minus line 9 (if negative, enter "0").

Enter this amount on line 5864 in the

Nunavut column in Part 3 of Form T2203.

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

		7
-		8
=		9
-		10
=		10

Nunavut Tuition and Education Amounts

If you were a **student** who was a **resident of Nunavut**, complete the regular Schedule NU(S11), *Territorial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203.

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

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, education, and textbook amounts from your 2006 <i>Notice of Assessment</i> or <i>Notice of Reassessment</i>			1
Eligible tuition fees paid for 2007		2	
Education amount for 2007: Use columns B and C of forms T2202, T2202A, TL11A, and TL11C (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 2007 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 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 2007:			
Enter the amount from line 1 or line 9, whichever is less	–	▶	10
Line 9 minus line 10	=	11	
2007 tuition and education amounts claimed for 2007:			
Enter the amount from line 5 or line 11, whichever is less	+	12	
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Nunavut column in Part 3 of Form T2203.	=	13	13
Nunavut tuition and education amounts claimed by the student for 2007			

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000			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 5 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	17

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

Line 5808 – Age amount

Maximum amount			8,361		00	1
Your net income from line 236 of your return						2
Base amount	-	30,936			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 Nunavut column.	=					7

Line 5812 – Spouse or common-law partner amount

Base amount			11,149		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	=					3

Line 5816 – Amount for an eligible dependant

Base amount			11,149		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	=					3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			9,721		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 \$4,019, enter \$4,019)	=					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			17,745		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 \$4,019, enter \$4,019)	=					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, 2007)		11,149		00	1
Supplement calculation if you were under age 18 on December 31, 2007.					
Maximum supplement		4,019		00	2
Total child care and attendant care expenses claimed for you by anyone					
Base amount	-	2,354		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 Nunavut column (maximum \$15,168), **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 was 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 260 of his or her return)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less					6

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 1990 or later

Medical expenses from line 330 of your federal Schedule 1					1
Enter \$1,926 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 \$1,926 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 \$10,000, enter \$10,000)	=				3

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

Line 13 – Nunavut dividend tax credit

Determine the amount to enter on line 13 in Section NU428MJ by completing **one** of the **two** following calculations:

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

Line 120 of your return			× 6.2 % =		
Enter this amount on line 13 in Section NU428MJ.					

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

Line 120 of your return					1
Line 180 of your return	-				2
Line 1 minus line 2	=				3
			× 4 % =		4
			× 6.2 % =		5
Add lines 4 and 5. Enter this amount on line 13 in Section NU428MJ.					6

Part 5 – Provincial and territorial taxes

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Newfoundland and Labrador

Enter the amount from line 65 of Section NL428MJ in Part 4

1

Prince Edward Island

Enter the amount from line 64 of Section PE428MJ in Part 4

+ 2

Nova Scotia

Enter the amount from line 67 of Section NS428MJ in Part 4

+ 3

New Brunswick

Enter the amount from line 57 of Section NB428MJ in Part 4

+ 4

Ontario

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

+ 5

Manitoba

Enter the amount from line 56 of Section MB428MJ in Part 4

+ 6

Saskatchewan

Enter the amount from line 53 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 53 of Section BC428MJ in Part 4

+ 9

Yukon

Enter the amount from line 48 of Section YT428MJ in Part 4

+ 10

Northwest Territories

Enter the amount from line 37 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 next page identifies the additional provincial and territorial credits and the applicable forms to be completed. Many of these credits are limited to the amount of tax payable to the province or territory; when this amount is required (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
Ontario	Ontario apprenticeship training tax credit Ontario co-operative education tax credit Ontario residents only: Ontario property and sales tax credit Ontario political contribution tax credit Ontario focused flow-through share tax credit	ON479 ON479 T1221
Manitoba	Co-operative education tax credit Odour-control tax credit Manitoba residents only: Personal tax credit Education property tax credit School tax credit for homeowners Green energy equipment tax credit (Purchaser) Green energy equipment tax credit (Manufacturer)	MB479 T4164 MB479
British Columbia	British Columbia venture capital tax credit (if resident when investment made) British Columbia residents only: Sales tax credit British Columbia mining exploration tax credit Training tax credit (Individuals) Training tax credit (Employers)	BC479 BC479 T88 T1014 T1014-1
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	Northwest Territories residents only: Cost of living tax credit	NT479
Nunavut	Political contribution tax credit Unused risk capital investment tax credits Nunavut residents only: Cost of living tax credit	NU479

Copies of these forms and 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**.