# Information on the Form T2203, *Provincial and Territorial Taxes* for 2008 – Multiple Jurisdictions

P rovincial or territorial income tax relating to business income is generally payable to the province or territory where the permanent establishment generating that income is 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 2008 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 2008.

#### **Form T2203**

 $\mathbf{Y}$  ou 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 2008);

- Part 4 Provincial or territorial tax (multiple jurisdictions) (complete for each province/territory to which income is allocated for 2008);
- 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 end 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 2008 – MULTIPLE JURISDICTIONS

Use this form to calculate your provincial and/or territorial taxes for 2008 if either of the following applies:

- you resided in a province or territory on December 31, 2008 (or the date you left Canada if you emigrated from Canada in 2008), 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 2008 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 2008 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 – 2008*.

### 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		1
Business income earned in the year: Add self-employment income from lines 135 to 143 of your return, and business income from a partnership from line 122 of your return (exclude losses)	_	2
Excess income: Line 1 minus line 2 (if negative, enter "0")	=	3

#### Complete the following allocation chart:

- In Column 2: Allocate the amount from line 2 to each province and territory where you had a permanent establishment in 2008.

  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.



If you are subject to minimum tax, do not complete lines 4 to 10. Instead, calculate the federal surtax on incoutside of Canada on Form T691. If you have income allocated to Quebec, continue on line 11.	ome you earned	
Enter the amount of your basic federal tax from line 429 of Schedule 1	ı	
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, whichover is mare		6
Enter the amount from line 4 or line 5, whichever is <b>more</b> Enter the percentage of income you allocated to "Other" on line 5222 (from column 5 of the chart in Part 1)	× %	_ <del>0</del>
Multiply line 6 by the percentage on line 7	× %	- <sub>8</sub>
Federal surtax rate		
Multiply line 8 by line 9 Federal surtax on income you earned outside Canada	\(\text{\frac{40}{6}}\)	10
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 <b>more</b> , or, if you are subject to minimum tax, the amount from line 101 of Form T691		11
Enter the percentage of income you allocated to Quebec on line 5214 (from column 5 of the chart in Part 1)	× %	
Multiply line 11 by the percentage on line 12	= /0	- 13
Rate for the refundable Quebec abatement	× 16.5%	_
Multiply line 13 by line 14		
Enter the result on line 440 of your return  Refundable Quebec abatement	=	15

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

5920

#### Part 3 – Provincial and territorial non-refundable tax credits

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 or Nunavut, enter on this line the amount from line 24 of your

Schedule YT(S11) or Schedule NU(S11).

Schedule YT(S11) or Schedule NU(S11).								5920		
			wfound Labrad	lland or (NL)		ce Edwa and (PE)		No	ova Scoti (NS)	а
Basic personal amount	5804		7,56	66 00		7,708	00		7,731	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 \times $100 =$	5823				+			-	+	
Amount from line 308 of Schedule 1	5824		+		++++++			-	+	
Amount from line 310 of Schedule 1	5828	· ·	<u>+</u> +		+			-	+	
Amount from line 312 of Schedule 1	5832		+		+			-	+	
NL residents only: Adoption expenses **	•	5833	+		_			-		
Province of residence only: NL or PE: line 314 of Schedule 1 or \$1,000, whichever is less										
NS: line 314 of Schedule 1 or \$1,069, 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	·	<u>+</u> +		+			-	+	
Enter the total provincial amounts designated in your name by		·								
a child on Form T2202, T2202A, TL11A, TL11B, 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	l .	+		+			_	+	
Subtotal			=		<u> </u>			]	=	
			× 8.	2%	×	9.89	%	]	× 8.79	%
	Α		=		=			]	=	
Amount from line 347 of Schedule 9	347									
Amount nom line 547 or otherwise 8	. 047		× 1	6%	×	16.7	<u></u>	-	× 17.5°	2/0
	В		=	70		10.7	<u>/</u>	-	=	
Amount from line A above	C		+		+			-	<del>-</del> +	
Add lines B and C Total non-refundable tax credits		5789			5790 =			5791		
Total Hon-Telulidable tax credits	U	3703	•		3130 =			3/91		

<sup>\*</sup> Complete the chart for line 5823 on page 3 of Section PE428MJ or NS428MJ in Part 4.

<sup>\*\*</sup> If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$10,211 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.

<sup>\*\*\*</sup> 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, TL11B, or TL11C.

		Ne		Brunsw (NB)	/ick		Ontario (ON)			Manitoba (MB)	<u> </u>
Basic personal amount	5804			8,395	00		8,681	00		8,034	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 residents only Children's fitness amount *	•								5838	+	
Province of residence only: ON and MB	•										
Adoption expenses **	5833						+			+	
Province of residence only:  NB or MB: line 314 of Schedule 1 or \$1,000, whichever is less  ON: line 314 of Schedule 1 or \$1,201, whichever is less											
	5836		<u>+</u>			E00E	+		F007	+	
Amount from worksheet for line 5840						5625			5687		-
Amount from worksheet for line 5844		5933				5632			5688		
Amount from worksheet for line 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, TL11B, or TL11C ***		5935				5777			5690		_
Amount from Schedule (S2)MJ	5864	5936	+_			5646	+		5691	+	_
Manitoba Family Tax Benefit											
Amount from line 12 of Schedule MB428-A MJ									6147	+	_
Allowable amount of medical expenses (ME):											
Amount from worksheet for line ME	ME		+				+			+	_
Amount from worksheet for line 5872		5937	_			5784	+		5692		_
Amount from line 345 of Schedule 9	345		+_				+			+	_
Subtotal			=_				=			=	10/
			×	10.12	%		× 6.05	%		× 10.9	1%
	Α		=_				=			=	
Amount from line 347 of Schedule 9	347										
			×	17.95	%		× 11.16	%		× 17.4	.%
	В		=_				=			=	
Amount from line A above	С		+				+			+	
Add lines B and C Total non-refundable tax credits	D	5694	=_			5792	=		5693	=	
ON residents only:											
Line 1 amount from the ON worksheet for line ME						5788					
						0700					

<sup>\*</sup> 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.

<sup>\*\*</sup> If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$10,591 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.

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

Sk residents only: If you are 65 or older, claim \$1,118   S804   S808	9,189 00
Amount from worksheet for line 5808  Amount from worksheet for line 5812  Dependant's net income 5612  Amount from worksheet for line 5816  Amount from worksheet for line 5816  Amount from worksheet for line 5820  SK residents only: Enter the number of dependent children born in 1990 or later *  5808  + + + + + + + + + + + + + + + + + + +	
Amount from worksheet for line 5812  Dependant's net income 5612  Amount from worksheet for line 5816  Amount from worksheet for line 5816  Amount from worksheet for line 5820  SK residents only: Enter the number of dependent children born in 1990 or later *  5812  + + + + + + + + + + + + + + + + + + +	
Dependant's net income   5612	
Amount from worksheet for line 5816  Amount from worksheet for line 5820  SK residents only: Enter the number of dependent children born in 1990 or later *  6370 ×\$4,795 =  + + + + + + + + + + + + + + + + + +	
Amount from worksheet for line 5820 5820 5619 + 5620 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 5621 + 562	
SK residents only: Enter the number of dependent children born in 1990 or later * 6370 × \$4,795 = 5821 +	
born in 1990 or later * 6370 × \$4,795 = 5821 +	
OIX TOSIMOTICS VITEV. IT VOU DIG OU OT OIGHT WILL TO INTEREST IN 1974	
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	
Amount from worksheet for line 5840 5626 + 5627 + 5628 +	
Amount from worksheet for line 5844 5633 ± 5635 ± 5635 ±	
Amount from worksheet for line 5848 5640 + 5641 + 5642 +	
Amount from line 319 of Schedule 1 + + +	
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, TL11B, or TL11C *** 5860 5778 + 5779 + 5780 +	
Amount from applicable Schedule (S2)MJ 5864 5647 + 5648 +	
Allowable amount of medical expenses (ME):	
Amount from worksheet for line ME + + + +	
Amount from worksheet for line 5872 5785 + 5786 + 5787 +	
SK residents only: Enter your unused graduate tax exemption	
from your 2007 Notice of Assessment or Notice of Reassessment 5879 +	
Amount from line 345 of Schedule 9 + + + +	
Subtotal = = = =	
<u>× 11%</u> <u>× 10%</u> <u>×</u>	5.06%
A = = = = =	
AB: amount from line 3 of the worksheet for line 347 B	
<u>× 12.75%</u>	
C =	
SK and BC: amount from line 347 of Schedule 9	
AB: amount from line 6 of the worksheet for line 347	
<u>× 15%</u> <u>× 21%</u> <u>× </u>	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	

<sup>\*</sup> Complete the chart for line 5821 on page 2 of Section SK428MJ in Part 4.

<sup>\*\*</sup> If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$11,053 of eligible expenses for each child if you were a resident of Alberta and up to \$10,643 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.

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

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

			Vulsan			lorthwest			Nimara	
			Yukon						Nunavi	л
			(YT)		ıer	ritories (l			(NU)	
Basic personal amount	5804		9,600	00		12,355	00		11,36	60 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 YT 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 NU only: Enter the number of young					,					
children born in 2002 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 YT only: amount from line 363 of Schedule 1		5834	+							
Residents of YT only: amount from line 364 of Schedule 1		5835								
Residents of YT only: amount from line 365 of Schedule 1		5838								
Residents of YT only: amount from line 313 of Schedule 1		5833								
YT and NU: amount from line 314 of Schedule 1										
NT: amount from line 314 of Schedule 1 or \$1,000,										
whichever is <b>less</b>	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		+		000-	+			+	
Amount from Schedule (S11) or (S11)MJ	5856		+			+			+	+-1
Enter the total territorial amounts designated in your name	0000									+-1
by a child on Form T2202, T2202A, TL11A, TL11B, or TL11C **	5860	5945	+		5796	+		5797	+	
Amount from applicable Schedule (S2)MJ	5864	5946			5684			5685		+-1
Allowable amount of medical expenses (ME):	0001	00 10			0001			0000		+-1
Amount from worksheet for line ME	ME		+			+			+	
YT: amount from line 331 of Schedule 1	IVIL		•			•			-	+-1
NT and NU: Amount from worksheet for line 5872	5872	5947	+		5800	+		5801	+	
Amount from line 345 of Schedule 9	345	0071	<u>'</u> +		0000	<u>'</u> +		0001	+	+-1
Subtotal	0+0		<u>-</u>	-		=			=	+-1
Gubiolai			 × 7.04	0/2		× 5.9	0/2		×	4%
	Α		= 7.04	70		<del>^ 3.3</del>	/ <del>0</del>		=	4 /8
	~									
Amount from line 347 of Schedule 9	347									
ATTIOUTE ITOTT THE DAY OF DOLLEGATIE 3	547		× 12 76	0/		× 14 05	0/		× 11	50/
	P		× 12.76	/0		1 1100	/0		<u>^ 11</u>	.5%
Amount from line A chave	В					=				<u> </u>
Amount from line A above	С	ECOF	+		E700	<del>_</del>		E700	+	+
Add lines B and C Total non-refundable tax credits	D	5695			5798	=		5799		

<sup>\*</sup> Complete the chart for line 5823 on page 2 of Section NU428MJ in Part 4.

<sup>\*\*</sup> 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

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 <b>taxable income</b> from line 260 of your return							1
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.	If line 1 is \$30,215 or less	If line 1 more than <b>\$30</b> not more than	<b>,215</b> , but		If line 1 is more than \$60		
Enter the amount from line 1 in the applicable column		2		2			2
	- 0 00	<b>3</b> – 30.21	5 00	3	- 60,429	00	3
Line 2 minus line 3 (cannot be negative)	=	4 =	-	4	=		4
	× 8.2%	5 × 13	3.3%	5	× 1	6%	5
Multiply line 4 by line 5	=	6 =		6	=	1	6
	+ 0 00	7 + 2,47	78 00	7	+ 6,496	00	7
Add lines 6 and 7 Newfoundland and Labrador tax on taxable income	=	8 =		8	=		8
Enter your Newfoundland and Labrador tax on taxable incom	e from line 8						9
Enter your Newfoundland and Labrador tax on split income fr					+		10
Add lines 9 and 10	01111 01111 1 1200				=		11
Add liftes 9 and 10							- ''
Enter your Newfoundland and Labrador non-refundable tax c	radita fram						
line D in the Newfoundland and Labrador column in Part 3 of				12			
Residents of Newfoundland and Labrador only:	uno ioiiii		+				
Newfoundland and Labrador dividend tax credit							
Credit calculated for line 13 on the <i>NL Worksheet (MJ)</i>		+		13			
Residents of Newfoundland and Labrador only:		<u>'</u>	+				
Newfoundland and Labrador overseas employment tax credit	•						
Amount from line 426 of federal Schedule 1	× 54.7% =	+		14			
Newfoundland and Labrador minimum tax carry-over		· ·					
Amount from line 427 of federal Schedule 1	× 54.7% =	+		15			
Add lines 12 to 15		=	$\overline{}$		_		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	× 54.7% =				+		18
Add lines 17 and 18					=		19
Percentage of income allocated to Newfoundland and Labrac	lor						-
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 Newfoundland and Labrador,	enter the amount from	line 21 on line 28,	and con	tinue	Э.		
Adjustments for residents of Newfoundland and La	hrador						
Adjustments for residents of Newtoundland and Ed	biudoi						
Total of NL amounts from lines 5833 and 5836							
in the NL column in Part 3 of this form	× 8.2% =			22			
NL dividend tax credit from line 13 in this section		+		23			
NL overseas employment tax credit from line 14 in this sectio	n	+		24			
Add lines 22, 23, and 24		=		25			
Percentage of income not allocated to NL: 100% minus percentage	entage on line 20	×	%	26			
Multiply line 25 by the percentage calculated on line 26		=					27
Line 21 minus line 27 (if negative, enter "0"); or	Adju	sted Newfoundla	nd and				
if you were not a resident of NL, enter the amount from line 2		Labrador inco			=		28

## Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 28 on the previous page			28
Decidents of Newfoundland and Labraday anti-			
Residents of Newfoundland and Labrador only:  Enter the provincial foreign tax credit from Form T2036			29
Line 28 minus line 29 (if negative, enter "0")		=	30
Line 20 minus line 23 (ii negative, enter 0 )			_ 30
Political contribution tax credit			
Enter the Newfoundland and Labrador political contributions made in 2008	6175 31		
<u>'</u>			
Credit calculated for line 32 on the NL Worksheet (MJ)	(maximum \$500)	_	32
Line 30 minus line 32 (if negative, enter "0")		=	33
	_		
Labour sponsored venture capital tax credit			
Enter the credit amount from Certificate(s) NL LSVC-1	(maximum \$750) <b>617</b> 6	_	• 34
Line 33 minus line 34 (if negative, enter "0")		=	35
Direct equity tax credit			-00
Enter the amount of credit from Form T1272		_	_ 36
Line 35 minus line 36 (if negative, enter "0")		=	37
NII report property investment toy aredit			
NL resort property investment tax credit Enter the credit amount from Form T1297			38
			39
Line 37 minus line 38 (if negative, enter "0")		=	_ 39
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, 2008, you have to		duction.	
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.			
	our line also		
Unused low-income tax reduction from your spouse or common-law partner, if a	pplicable 6186		- 4(
Line 39 minus line 40 (if negative, enter "0") (If you claimed an amount at line 40, enter "0" on line 58)		=	41
(ii you claimed an amount at line 40, enter 0 on line 58)			
	Conting	ue on the next page	_
	John		

## Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the net income amount from line 236 of the return  Total of the Universal Child Care Benefit repayment (line 213 of the return) and the Registered Disability Savings Plan income repayment (included in line 232)  Add lines 42 and 43  Total of the Universal Child Care Benefit income (line 117 of the return) and the Registered Disability Savings Plan income (line 125 of the return)  Line 44 minus line 45 (if negative, enter "0")	+ = -		+ =
Registered Disability Savings Plan income repayment (included in line 232)  Add lines 42 and 43  Total of the Universal Child Care Benefit income (line 117 of the return) and the Registered Disability Savings Plan income (line 125 of the return)  Line 44 minus line 45 (if negative, enter "0")		44	+ =
Total of the Universal Child Care Benefit income (line 117 of the return) and the Registered Disability Savings Plan income (line 125 of the return)  Line 44 minus line 45 (if negative, enter "0")	_		=
Registered Disability Savings Plan income (line 125 of the return)  Line 44 minus line 45 (if negative, enter "0")	_		
		45	_
	=	46	=
Add the amounts from line 46 in column 1 and column 2, if applicable  Enter the amount on line 53 below  Ad	ljusted family income		
Enter the amount from line 41 on the previous page		_	
Basic reduction claim \$400 61	187	49	
Reduction for your spouse or common-law partner claim \$111 61	188 +	50	
Reduction for an eligible dependant claimed on line 5816 claim \$111 61	189 +	51	
Add lines 49, 50, and 51 (maximum \$511)	=	52	
Adjusted family income Enter the amount from line 47 above 5	53		
If you claimed an amount on lines 50 or 51, enter \$21,231, otherwise enter \$13,143	54		
, , ,	55		
	56		
Multiply line 55 by line 56 =	_	_ 57	
Line 52 minus line 57  (if negative, enter "0")  Newfoundland and Labrador low-income tax reduction	=		_
Line 48 minus line 58 (if negative, enter "0")	land and Labrador tax	_ ^ X	=

### Schedule NL(S2)MJ

T2203 - 2008

# 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's 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 at the end of the year.

If your spouse or common-law partner is not filing a 2008 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**.

If your spouse's or common-law partner's net income is \$26,468 or less, enter \$3,556.		
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	+	;
Disability amount: Enter the amount from line 5844 of his or her Form NL428	+	:
<b>Tuition and education amounts</b> : Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, 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	=	{
Spouse's 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's or common-law partner's Form NL428		
Spouse's 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 amounts and Labrador column in Part 3 of Form T2203.  Newfoundland and Labrador amounts transferred from your spouse or common-law partner	=	٥

### **Newfoundland and Labrador Tuition and Education Amounts**

T2203 - 2008

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 2007 Notice of Assessment or Notice of Reassessment	1
	2
Education amount for 2008: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (only one claim per month, maximum 12 months)	2
Enter the number of months from Column <b>B</b> (do not include any month that is included in Column C)  × \$60 = +	3
Enter the number of months from Column C $\times$ \$200 = +	4
Add lines 2, 3, and 4 Total 2008 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 2008:  Enter the amount from line 1 or line 9, whichever is less  —	10
Line 9 minus line 10 = 1	11
2008 tuition and education amounts claimed for 2008: Enter the amount from line 5 or line 11, whichever is <b>less</b>	+ 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 2008	= 13
Complete lines 14 to 17 only if you are the individual designated to claim the student's unus	sed 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)

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					3,556	00	1
Your net income from line 236 of your return				2			
Base amount	– 26,	468	00	3			
Line 2 minus line 3 (if negative, enter "0")	=			4			
Applicable rate	×	15	%	5			
Multiply line 4 by line 5	=			<u> </u>		<u> </u>	6
Line 1 minus line 6 (if negative, enter "0")				-			
Enter this amount on line 5808 in the Newfoundland and Labrador column				<u> =</u>			7
Line 5812 – Spouse or common-law partner amount							
					6 000	1 00	
Base amount Spouse's or common-law partner's net income (from page 1 of your return)				_	6,802	- 00	2
Line 1 minus line 2 (if negative, enter "0")						+	_
Enter on line 5812 in the Newfoundland and Labrador column, \$6,183 or the amount on line 3,	whichever	is <b>les</b>	s	_			3
			_	<u> </u>			Ŭ
Line 5816 – Amount for an eligible dependant							
Base amount					6,802	1 00	1
Dependant's net income (from line 236 of his or her return)				_	0,002	- 00	2
Line 1 minus line 2 (if negative, enter "0")						$\top$	_
Enter on line 5816 in the Newfoundland and Labrador column, \$6,183 or the amount on line 3,	whichever	is les	s	=			3
Line 5820 - Amount for infirm dependants age 18 or older							
Complete this calculation for each dependant.							
Base amount					7,566	00	1
Dependant's net income (from line 236 of his or her return)				_	7,500	100	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,402, enter \$2,402)				=			3
If you claimed this dependant on line 5816 in the Newfoundland and Labrador column, enter the	e amount	claime	ed	_			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	dependan	nts.					
Line 5840 – Caregiver amount							
Complete this calculation for each dependant.							
Base amount					14,145	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 \$2,402, enter \$2,402)				=			3
If you claimed this dependant on line 5816 in the Newfoundland and Labrador column, enter the	e amount (	claime	ed	_		Щ,	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")				<u> </u> =_			5
Enter, on line 5840 in the Newfoundland and Labrador column, the total amount claimed for all	dependan	ıts.					

# Newfoundland and Labrador worksheet (MJ) (continued)

Base amount (enter this amount on line 7 if you were <b>18 years of age or older</b> on December 31, 2008)		5,106 00 1
Supplement calculation if you were under age 18 on December 31, 2008.		
Maximum supplement 2,403	3 00 2	
Total child care and attendant care expenses	<u>/100</u> =	
claimed for you by anyone 3		
Base amount - 2,042 00 4		
Line 3 minus line 4 (if negative, enter "0") =	5	
Line 2 minus line 5 (if negative, enter "0")	<u></u>	6
Add lines 1 and 6	=_	7
Enter, on line 5844 in the Newfoundland and Labrador column the amount from line 7 (maximum \$7,509), <b>unless</b> 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 NL and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he o were a resident of Newfoundland and Labrador at the end of the year.		
Enter the amount from line 7 of the chart for line 5844 for the dependant		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NL428		2
Add lines 1 and 2	=	3
Dependant's taxable income (from line 260 of his or her return)	<u>-</u>	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 <b>all</b> dependants.		
Line ME – Allowable amount of medical expenses for self, spouse or common-law partne and your dependent children born in 1991 or later	r,	
Medical expenses from line 330 of your federal Schedule 1		1
Enter \$1,648 or 3% of line 236 of your return, whichever is <b>less</b>		2
Line 1 minus line 2 (if negative, enter "0") 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		1
Enter \$1,648 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		1		
Line 180 of your return	_	2	× 5% =	
Line 1 minus line 2	=	3	× 6.65% =	+
Add lines 4 and 5				
Enter the amount on line 13 of Section NL428MJ				=

### Line 32 - Political contribution tax credit

Determine the amount to enter on line 32 of Section NL428MJ as follows:

- if your contributions (on line 31) are more than \$1,150, enter \$500 on line 32 of Section NL428MJ; or
- if your contributions are \$1,150 or less, use the amount on line 31 to determine which ONE of the following columns to complete.

	If line 31 is \$100 or less	If line 31 is more than <b>\$100</b> , but not more than <b>\$550</b>	If line 31 is more than <b>\$550</b> , but not more than <b>\$1,150</b>
Enter your total contributions from line 31 of Section NL428MJ			
	- 0 00	- 100 00	- 550 00
Line 1 minus line 2	=	=	= ;
	× 75%	× 50%	× 33.33%
Multiply line 3 by line 4	=	=	= ;
	+ 0 00	+ 75 00	+ 300 00
Add lines 5 and 6			
Enter the amount on line 32 of Section NL428MJ	=	=	=     ·

## Part 4 – Provincial tax (multiple jurisdictions) 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 <b>taxable income</b> from line 260 of your return									1
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.  If line 1 is more than \$31,984, but not more than \$63,969						If line 1 is more than <b>\$63,969</b>			
Enter the amount from line 1 in the applicable column		2			2				2
Line 2 minus line 3 (cannot be negative)	- 0 00 =	3 4	- 31,984 =		3 4	=	63,969		3
	× 9.8%	5	× 13.8%		5	×	16.79	<u>%</u>	5
Multiply line 4 by line 5	=	6	=		6	=			6
	+ 0 00	7	+ 3,134	00	7	+	7,548	00	7
Prince Edward Island		_			_				_
Add lines 6 and 7 tax on taxable income		8			8	<u> </u>		Ш	8
Enter your Prince Edward Island tax on taxable income from lin									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 fro line D in the Prince Edward Island column in Part 3 of this form					12				
Residents of Prince Edward Island only:									
Prince Edward Island dividend tax credit									
Credit calculated for line 13 on the PE Worksheet (MJ)			+		13				
Residents of Prince Edward Island only:									
Prince Edward Island overseas employment tax credit	× 57.5% =				14				
Amount from line 426 of federal Schedule 1	× 37.3 /6 =		+		14				
Prince Edward Island minimum tax carry-over Amount from line 427 of federal Schedule 1	× 57.5% =		+		15				
Add lines 12 through 15			=			-			16
Line 11 minus line 16 (if negative, enter "0")						=			17
Prince Edward Island additional tax for minimum tax 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 o	column 5 of the chart in	Part	t 1 of this form			×		%	20
Multiply line 19 by the percentage on line 20						=			21
If you were <b>not a resident of Prince Edward Island</b> , enter the Adjustments for residents of Prince Edward Island	e amount from line 21 o	n line	e 28 and continue	e on	line	29.			
Total of PE amounts from lines 5823, 5836									
and 5850 in the PE column in Part 3 of this form	× 9.8% =				22				
PE dividend tax credit from line 13 in this section			+		23				
PE overseas employment tax credit from line 14 in this section			+		24				
Add lines 22, 23, and 24			=		25				
Percentage of income not allocated to PE: 100% minus percentage	ntage on line 20		×	%	26				
Multiply line 25 by the percentage calculated on line 26			=						27
Line 21 minus line 27 (if negative, enter "0"); or	Α	djus	sted Prince Edw						
if you were not a resident of PE, enter the amount from line 21			Island income	tax		=			28

### 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	_	12,500	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, 2008, 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	3
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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 <b>You</b>		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 incom	<u>e</u>		_ 43

Continue on the next page



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

Enter the amount from line 36 on the previous page					44
Basic reduction	claim \$250	220		45	
Reduction for spouse or common-law partner	claim \$250			46	
Reduction for an eligible dependant claimed at line 5816	claim \$250			47	
Reduction for dependent children born in 1990 or later Number of dependent children		+		48	
Add lines 45 through 48	Ψ	=		49	
Adjusted family income Enter the amount from line 43		50			
Base amount	10,000 00	51			
Line 50 minus line 51 (if negative, enter "0")	=	52			
Applicable rate		53		F 4	
Multiply line 52 by line 53	=	<u> </u>		54	
Line 49 minus line 54 (if negative, enter "0")		=		55	
Enter the amount from line 37 <b>or</b> line 55				56	
Percentage on line 20 in this section		×	%	57	
	Prince Edward Island				
Multiply line 56 by the percentage on line 57	w-income tax reduction	=			_ 58
Line 44 minus line 58 (if negative, enter "0")				_	= 59
Residents of Prince Edward Island only: Enter the provincial foreign tax credit from Form T2036 Line 59 minus line 60 (if negative, enter "0")				-	- 60 = 61
Prince Edward Island political contribution tax cre	_				
Enter the Prince Edward Island political contributions made	in 2008	6338		62	
Credit calculated for line 63 on the PE Worksheet (MJ)		(ma	ximum \$500)	<u>.</u>	_ 63
Line 61 minus line 63 (if negative, enter "0") Enter the result on line 2 in Part 5 of this form	Pr	ince Edwa	rd Island tax	<u>.</u>	= 64
Amount from line 55 Amount from line 44 Line 65 minus line 66 (if negative, enter "0")	laimed by your spouse		on-law par	<u> </u>	65 - 66 = 67
Complete this chart if you are claiming an amount for young  Details of amount for young children (if you nee					
Child's name	Relationship to you	1	d's date of bi	r <b>th</b> Day	Number of eligible months
					+
			<u> </u>		+
Total number of eligible months for all children Enter	r this amount beside box 6	372 in the F	E column in	Part:	3  =

### Schedule PE(S2)MJ

T2203 - 2008

# 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's 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, TL11B, or TL11C, whichever is **less**.

If your spouse or common-law partner is not filing a 2008 return, use the amounts that he or she would use if he or she were filing a return. **Attach his or her informations slips, but do not attach the return or schedules**.

<b>Age amount</b> (if he or she was 65 or older in 2008): If your spouse's or common-law partner's net income is \$28,01	9 or less, enter \$3,764					
Otherwise, enter the amount from line 5808 of his or her Form						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		_	+			:
Tuition and education amounts:						
Enter the provincial amount designated in your name on his or	her					
Form T2202, T2202A, TL11A, TL11B, or TL11C		_	+			. 4
Add lines 1 to 4		_	=			ţ
Spouse's 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 PF428	- <del>0</del>				
-	3 OF HELT CHILL LAZO	- '		1		
Spouse's or common-law partner's adjusted taxable income: Line 6 minus line 7 (if negative, enter "0")	=	<b></b>	_		_ {	3
Line 5 minus line 8 (if negative, enter "0") Enter this amount on line 5864 in the	Prince Edward Island amounts transferred		=			2

#### T2203 - 2008

## **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.

2007 unused tuition and education Enter the amounts from your 2007		of Reassessment.				
If you resided in Quebec at the end amounts. Otherwise, use the <b>lesse</b>			, and textbook			1
	, , ,					_
Eligible tuition fees paid for 2008				2		
Education amount for 2008: Use of TL11A, TL11B, or TL11C (only one	•	,				
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 2008 tuition and e	education amounts	=	▶	+	5
Add lines 1 and 5	То	tal available tuition ar	nd education amou	unts	=	6
Taxable income from line 260 of yo	our return					7
Total of lines 5804 to 5850 of the P		art 3 of Form T2203			_	8
Line 7 minus line 8 (if negative, ent	er "0")				=	9
Enter the amount from line 6 or line	9 whichever is <b>less</b> on	Prince F	dward Island tui	tion		1
line 5856 in the Prince Edward Isla	· ·		education amou			10

# **Prince Edward Island worksheet (MJ)**

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

Line 5808 – Age amount			
Maximum amount		3,764	00 1
Your net income from line 236 of your return	_ 2	, ,	
Base amount - 28,019 0	<del>0</del> 3		
Line 2 minus line 3 (if negative, enter "0")	4		
Applicable rate × 15%	5		
Multiply line 4 by line 5 =			•
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the PE column.			7
Line 5812 - Spouse or common-law partner amount			
Base amount		7,201	00 1
Spouse's or common-law partner's net income (from page 1 of your return)		7,20.	
Line 1 minus line 2 (if negative, enter "0")			$\Box$
Enter, on line 5812 in the Prince Edward Island column, \$6,546 or the amount on line 3, whichever is <b>less</b>	=		[
Line 5816 – Amount for an eligible dependant			
Base amount		6,923	00 1
Dependant's net income (from line 236 of his or her return)			2
Line 1 minus line 2 (if negative, enter "0")			
Enter, on line 5816 in the Prince Edward Island column, \$6,294 or the amount on line 3, whichever is <b>less</b>	_ [=		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)		7,112	
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,446, enter \$2,446)	- <del>-</del>		— <del>,</del>
If you claimed this dependant on line 5816 in the Prince Edward Island column, enter the amount claimed			<u> </u>
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	_ [=		<i>;</i>
Enter, on line 5820 in the Prince Edward Island column, the total amount claimed for <b>all</b> 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)		, -	
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,446, enter \$2,446)	_ =		<del></del> ;
If you claimed this dependant on line 5816 in the Prince Edward Island column, enter the amount claimed			
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)

Base amount (enter this amount on line 7 if you were 18 years	s of age or older on Dec	ember 3	1, 2008)			6,890 00 1
Supplement calculation if you were under age 18 on Decemb						
Maximum supplement	,		1	,019 00	2	
			4	,019 00		
Total child care and attendant care expenses claimed for you by anyone		з				
Base amount						
Line 3 minus line 4 (if negative, enter "0")	= = =	<u> </u>	_		5	
Line 2 minus line 5 (if negative, enter "0")			=		+	6
Add lines 1 and 6					=	7
Enter, on line 5844 in the Prince Edward Island column the an unless this chart is being completed for the claim on line 5848	3.	um \$10,	,			
Line 5848 – Disability amount transferred from a	dependant					
Complete this calculation for each dependant.						
If your dependant was not a resident of Prince Edward Islaworksheet for line 318, and enter the result on line 5848 in the			use this	chart. Inste	ead, use th	e federal
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 5	840 of his or her Form Pl	E428			+	2
Add lines 1 and 2					=	3
Dependant's taxable income (from line 260 of his or her return	1)				<u> </u>	4
Line 3 minus line 4 (if negative, enter "0")					<u> </u>	5
Allowable amount for this dependant Enter the amount on line 1 or line 5, whichever is <b>less</b>						6
	atal amount alaimed for al	II danan	lanta		. L	
Enter, on line 5848 in the Prince Edward Island column, the to	otal amount claimed for <b>al</b>	i depend	iants.			
Line ME – Allowable amount of medical expense and your dependent children born in 1		commo	n-law pa	artner,		
Medical expenses from line 330 of your federal Schedule 1						1
Enter \$1,678 or 3% of line 236 of your return, whichever is les	SS					2
Line 1 minus line 2 (if negative, enter "0")  Enter this amount on the ME line in the Prince Edward Island	column				=	3
Line 5872 – Allowable amount of medical expens Complete this calculation for each dependant.	ses for other dependa	nts				
·						1 -
Medical expenses for other dependant	200 of his on here well					1
Enter \$1,678 or 3% of the dependant's net income (from line 2	236 of his or her return), v	vnicheve	er is iess		_	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10	0.000, enter \$10.000)				_	3

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

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## **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	vour	return	

1 2 × 4.3% = × 10.5% =

- ;

Line 1 minus line 2
Add lines 4 and 5

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.

line 62 is 1 <b>00</b> or les
0
7
0
-

If line 62 is \$100 or less			If line 62 is more than <b>\$100</b> , but not more than <b>\$550</b>						If line 62 is more than \$550, but not more than \$1,150					
												1		
	0	00	_	1	00	00		_		550	00	2		
			=					=				3		
	7.	<u>5%</u>	×		50	<u>)%</u>		×		33.3	<u>3%</u>	4		
:			=					=				5		
	0	00	+		75	00		+		300	00	6		
:			=					=				7		

## Part 4 – Provincial tax (multiple jurisdictions) 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 <b>taxable income</b> from line 260 of your r	eturn								_				1
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.	If line 1 is If line 1 is more than If line 1 is more \$29,590 or less \$29,590, but not more than \$59,180, but						ut not than <b>\$93,000</b>						
Enter the amount from line 1 in the applicable column				th	nan <b>\$59,18</b> 0	0	more	than <b>\$93</b> ,	000				2
	_	0	00	_	29,590	00	_	59,180	00	_	93,000	00	3
Line 2 minus line 3 (cannot be negative)	=			=			=			=			4
	×	8.79	%	×	14.9	5%	×	16.67	7%	×	17.5°	<u>%</u>	5
Multiply line 4 by line 5	=			=			=			=			6
	+	0	00	+	2,601	00	+	7,025	00	+	12,662	00	7
Add lines 6 and 7 Nova Scotia tax on taxable income	=			_			=			_			8
Enter your Nova Scotia tax on taxable income from	n line 8												9
Enter your Nova Scotia tax on split income from Fo									_	+			10
Add lines 9 and 10									_	=			11
Enter your Nova Scotia non-refundable tax credits line D in the Nova Scotia column in Part 3 of this fo									12				
Residents of Nova Scotia only:													
Nova Scotia dividend tax credit  Credit calculated for line 13 on the <i>NS Worksheet (MJ)</i> +									40				
-	t (IVIJ)					+			_ 13				
Residents of Nova Scotia only: Nova Scotia overseas employment tax credit													
Amount from line 426 of federal Schedule 1			1	× 57	7.5% =	_			14				
Nova Scotia minimum tax carry-over						<u> </u>							
Amount from line 427 of federal Schedule 1				× 57	7.5% =	+			15				
Add lines 12 through 15				_		=			- ▶	_			16
Line 11 minus line 16 (if negative, enter "0")										=			17
Nova Scotia additional tax for minimum tax purpos	es								_				
Amount from line 116 of Form T691				× 57	.5% =				_	+			18
Add lines 17 and 18									_	=			19
Percentage of income allocated to Nova Scotia,												٠,	
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 <b>not a resident of Nova Scotia</b> , enter the Adjustments for residents of Nova Scotia	the amount	t from	n line :	21 on I	line 28 an	d cont	inue or	n line 29.					
, actinomic for recidente of flora coolia													
Total of NS amounts from lines 5823 and 5836					<b></b> 00/			1					
in the NS column in Part 3 of this form			$\perp$	× 8.	79% =				_ 22				
NS dividend tax credit from line 13 in this section	4hin'					+			_ 23				
NS overseas employment tax credit from line 14 in	i inis sectio	חכ				+			24				
Add lines 22, 23, and 24  Percentage of income not allocated to NS: 100% r	ninue noro	ente	ne on	line 20	)	= ×			_ 25 _ 26				
Percentage of income not allocated to NS: 100% <b>minus</b> percentage on line 20 × % Multiply line 25 by the percentage calculated on line 26							- 🖢	_			27		
Line 21 minus line 27 (if negative, enter "0"); or  Adjusted Nova Scotia						_ <b>_</b>							
if you were not a resident of NS, enter the amount	from line 2	21			•	rajus	_	come ta		=			28
-													

### 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			2	9	
Base amount	_	10,000	00 3	0	
Line 29 minus line 30 (if negative, enter "0")	=	,	3	1	
Rate	×	10	0% 3	2	
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			52	248 +	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, 2008, 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 <b>You</b>		Column 2 Your spouse common-la partner	or	
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 Add lines 39 and 40	+	40 41	+		40 41
Universal Child Care Benefit income					71
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 inc	ome			44

Enter the amount from line 38 above								oxdot	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 Number of									
born in 1990 or later 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		Nova Scotia							
(if negative, enter "0") low-ind	come	tax reduction		=	1		_		56
Line 45 minus line 56 (if negative, enter "0")							=		57

## Section NS428MJ, Nova Scotia tax (continued)

Section NS428MJ, Nova Scotia tax (continued)
Enter the amount from line 57 on the previous page
Political contribution tax credit
Nova Scotia political contributions made in 2008 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 $ \times 20\% = (\max \$2,000) $ <b>6238</b> - <b>60</b>
Line 59 minus line 60 (if negative, enter "0")
If you was not a social and of New Ocation and sold be assessed from the OC and least from
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)
rost-secondary graduate tax credit (residents of Nova Scotia only)
Enter \$2,000 if you graduated in 2008 6377
Unused post-secondary graduate tax credit from your 2007 Notice of Assessment or Notice of Reassessment 63
2007 Notice of Assessment of Notice of neassessment
Enter the amount from line 62 or 63, whichever applies64
Line 61 minus line 64 (if negative, enter "0") = 65
Equity tax credit
Enter the equity tax credit calculated on Form T1285
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 and ground search and rescue tax credit
Nova Scotia volunteer firefighters and ground search and rescue tax credit (residents of Nova Scotia only)
(residents of Nova Scotia only)  Volunteer firefighters and ground search and rescue tax credit
(residents of Nova Scotia only)

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

Child's name	Relationship to you	1	et of pape d's date of l	Number of	
	,	Year	Month	Day	eligible months
					+
					+
Total number of eligible months for all children Ente	=				

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

If, at the end of the year, your spouse or common-law partner was **a resident of Nova Scotia**, complete this schedule to claim a transfer of the unused part of your spouse's 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 2008 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**.

<b>Age amount</b> (if he or she was 65 or older in 2008):			
If your spouse's or common-law partner's net income is \$28,	101 or less, enter \$3,775.		
Otherwise, enter the amount from line 5808 of his or her Form	n NS428.		1
Pension income amount:			
Enter the amount from line 5836 of his or her Form NS428		+	2
Disability amount:			
Enter the amount from line 5844 of his or her Form NS428	+	3	
Tuition and education amounts: Enter the provincial amounts	nt designated in your name on his or her		
Form T2202, T2202A, TL11A, TL11B, 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 the	+	4	
Add lines 1 to 4	_	=	5
Spouse's or common-law partner's taxable income:			
Enter the amount from line 260 of his or her return	6	i	
Enter the total of lines 5804, 5824, 5828, 5832,			
and 5856 of his or her Form NS428	7		,
Spouse's or common-law partner's adjusted taxable income:			
Line 6 minus line 7 (if negative, enter "0")	<u> </u>	· <u>-</u>	8
Line 5 minus line 8 (if negative, enter "0").			
Enter this amount on line 5864 in the Nova Scotia	Nova Scotia amounts transferred		
column in Part 3 of Form T2203	from your shouse or common-law partner		l la

### **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 2007 Notice of Assessment or Notice of Reassessment					1
Enter your eligible tuition fees paid for 2008			2		
Education amount for 2008: Use columns B and C of forms T220	n2 T2202A				
TL11A, TL11B, and TL11C (only one claim per month, <b>maximum</b>					
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 2008 tuition and		=		+	5
Add lines 1 and 5	Total available tuition	and education amo	unts	=	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 20 Enter the amount from line 1 or line 9, whichever is <b>less</b>	08	_	<b>•</b>		10
Line 9 minus line 10		=	11		<del>'</del>
2008 tuition and education amounts claimed for 2008 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 amounts claimed b	tuition and educa y the student for 2		=	13
Complete lines 14 to 17 only if you are the individu	ual designated to cla	aim the student's ι	unused a	imounts.	
Enter the amount from line 5; if it is more than \$5,000, enter \$5,000	0				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 <b>or</b> 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 educa amounts transfe			17

## Nova Scotia worksheet (MJ)

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

Line 5808 – Age amount	
Maximum amount	3,775 00 1
Your net income from line 236 of your return	2
Base amount - 28,101 00	
Line 2 minus line 3 (if negative, enter "0")	<b>-</b> 4
Applicable rate × 15%	5
Multiply line 4 by line 5 =	<u> </u>
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	7,221 00 1
Spouse's or common-law partner's net income (from page 1 of your return)	<u> </u>
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5812 in the Nova Scotia column, \$6,565 or the amount on line 3, whichever is <b>less</b>	= 3
Line 5016 Amount for an alimible demandant	
Line 5816 – Amount for an eligible dependant	
Base amount	7,221 00 1
Dependant's net income (from line 236 of his or her return)	2
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5816 in the Nova Scotia column, \$6,565 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	7,731 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 \$2,551, enter \$2,551)	= 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 <b>all</b> dependants.	
Line 5840 – Caregiver amount	
Complete this calculation for each dependant.	
Base amount	16,932 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 \$4,465, enter \$4,465)	= 3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed	4
All 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

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

Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")

# Nova Scotia worksheet (MJ) (continued)

Line 5844	- Disability amount					
	enter this amount on line 7 if you were 18 years of age	or older on Dece	ember 31. 2008	3)	4,596	00 1
	calculation if you were <b>under age 18</b> on December 31, 2				.,,,,,	100
Maximum su	•			3,144 00 2		
	are and attendant care expenses			<u>0,144  00</u> 2		
claimed for y	ou by anyone		3			
Base amour	t ine 4 (if negative, enter "0")	- 2,138 =	00 4	5		
	s line 5 (if negative, enter "0")		<del>_</del>		+	6
	-					$\Box$ _
Add lines 1 ar	a 6 5844 in the Nova Scotia column the amount on line 7 (n				=	7
	art is being completed for the claim on line 5848.					
Line 5848	<ul> <li>Disability amount transferred from a depend</li> </ul>	lant				
Complete this	s calculation for each dependant.					
	dant was not a resident of Nova Scotia at the end of ow must be completed for the dependant as if he or she					ihe
	unt from line 7 of the chart for line 5844 for the depende		100			1
Add lines 1 ar	nts your dependant can claim on lines 5804 to 5840 of h	nis or her Form NS	5428		<u>+</u> =	$\frac{2}{3}$
	axable income (from line 260 of his or her return)				_	<del></del>
Line 3 minus I	ne 4 (if negative, enter "0")				=	5
	ount for this dependant unt from line 1 or line 5, whichever is <b>less</b>					6
Enter, on line	5848 in the Nova Scotia column, the total amount claim	ed for <b>all</b> dependa	ints.			
Line ME	Allowable amount of medical expenses for sand your dependent children born in 1991 or		common-law	v partner,		
	ses from line 330 of your federal Schedule 1					1
	or 3% of line 236 of your return, whichever is less				_	2
	ne 2 (if negative, enter "0") unt on the ME line in the Nova Scotia column				=	3
Line 5872	- Allowable amount of medical expenses for	other dependar	nts			
Complete this	s calculation for each dependant.					
Medical exper	ses for other dependant					1
	or 3% of the dependant's net income (from line 236 of h	is or her return), w	hichever is les	S	_	2
Line 1 minus I	ne 2 (if negative, enter "0"; if it is more than \$10,000, en	nter \$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 NS428N	MJ by completing <b>one</b> of the <b>tw</b>	o following calculations:	
If you have an amount at line 120 and no amount at line	180 of your return, complete th	ne following:	
Line 120 of your return  Enter the amount on line 13 of Section NS428MJ		× 8.85% =	
If you have amounts at lines 180 and 120 of your return, or	complete the following:		
Line 120 of your return Line 180 of your return	1	× 7.7% =	4

× 8.85% =

Line 1 minus line 2

Add lines 4 and 5

Enter the amount on line 13 of Section NS428MJ

## Section NB428MJ, New Brunswick tax

Complete this section if \		-     <del> </del>   <del> </del>	. During arreitale in a gali mana	4 af tha ahantin D	\
complete this section if t	iou nave income	allocated to New	Brunswick in collimn	4 of the chart in E	an I of this form

Complete this section if you have income allocated	ed to iv	iew Brunsv	VICK IF	1 coluri	nn 4 or the	cnar	i in Par	t i oi this	iorm	•			
Enter your taxable income from line 260 of your r	return												1
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.  Enter the amount from line 1	E	If line 1 is \$34,836 or		\$3	e 1 is more t <b>4,836</b> , but n e than <b>\$69,</b> 0	ot	than \$	ne 1 is mor <b>69,673</b> , bu than <b>\$113</b> ,	t not		If line 1 is mo than <b>\$113,2</b>		
in the applicable column													2
	_	0	00	_	34,836	00	_	69,673	00	_	113,273	3 00	3
Line 2 minus line 3 (cannot be negative)	=			=			=	00,010		=		+	4
	×	10.12	2%	×	15.48	3%	×	16.80	)%	×	17.9	5%	5
Multiply line 4 by line 5	=			=		, -	=			=		Ť	6
	+	0	00	+	3,525	00	+	8,918	00	+	16,243	3 00	7
New Brunswick tax					,			,				$\top$	
Add lines 6 and 7 on taxable income	=			=			=			=			8
													•
Enter your New Brunswick tax on taxable income from line 8  Enter your New Brunswick tax on split income from Form T1206  Add lines 9 and 10  Enter your New Brunswick non-refundable tax credits from line D in the									- - -	+		$\pm$	9 10 11
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 NB Workshee	et (MJ	<i>(</i> )				+			13				
Residents of New Brunswick only:	•	,							_				
NB overseas employment tax credit													
Amount from line 426 of federal Schedule 1				× 5	7% =	+			14				
NB minimum tax carry-over									_				
Amount from line 426 of federal Schedule 1				× 5	7% =	+			15				
Add lines 12 through 15 =							-	_			16		
Line 11 minus line 16 (if negative, enter "0")									_	=			17
New Brunswick additional tax for minimum tax pur	rpose	S							_				
Form T691: Line 107 minus line 110				× 5	7% =				_	+			18
Add lines 17 and 18									_	=			19
Percentage of income allocated to New Brunswick	k from	column 5	of the	chart	in Part 1 c	of this	form		_	×		%	20
Multiply line 19 by the percentage on line 20									_	=			21
If you were <b>not a resident of New Brunswick</b> , er		ne amount	from I	line 21	on line 50	and	continu	e.					
NB pension income amount from line 5836 in the NB column in Part 3 of this form				v 10	100/				22				
NB dividend tax credit from line 13 in this section				× 10	.12% =	-			23				
	n thic	conting				+++			23				
NB overseas employment tax credit from line 14 in Add lines 22, 23, and 24	ii uiis	Section				<u>+</u>			25				
	minu	s norconta	00.00	lino 2	<u> </u>			0/	_				
Percentage of income not allocated to NB: 100% I Multiply line 25 by the percentage calculated on lin			<del>Je</del> 011	iiile 20		<u>×</u>		<u>%</u>	_ 26				27
Multiply line 25 by the percentage calculated on in	116 20					_				_		+	21
Lines 21 minus line 27 (if negative, enter "0")			F	Adjust	ed New B	runs	wick in	come tax	<u>1</u>	=			28
Residents of New Brunswick only:													
Enter the provincial foreign tax credit from Form T.	2036									-			29
Line 28 minus line 29 (if negative, enter "0")									_	=			30
· · · · · · · · · · · · · · · · · · ·													

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Section NB428MJ, New Brunswick tax (continued)

Enter the amount from line 30 on the previous page			30
New Brunswick low-income tax reduction (for residents of New Brunswick on	ly)		
If you had a spouse or common-law partner at the end of the year, you have to agree on the one of you can claim it for your family. However, any unused amount can be claimed the chart to calculate any unused amount is on the next page.			
Enter any unused low-income tax reduction from your spouse's or common-law partner's or from the NB428MJ (if none, enter "0")	Form NB428,	6156 —	• 3
Line 30 minus line 31 (if negative, enter "0")		=	32
If you claimed an amount on line 31, other than \$0, enter the amount from line 32 on line	50 and continue		
If your net income (line 236 of your return) is less than \$25,391, or if you have an eligible and your adjusted family income is less than \$36,771, you can claim a New Brunswick low line 49 and continue on line 50.	dependant, spouse, o		
Adjusted family income for the calculation of the New Brunswick low-income tax reduction	Column 1 <b>You</b>	Column 2 Your spouse of common-law partner	
Enter the net income amount from line 236 of the return		33	33
Total of the Universal Child Care Benefit repayment (line 213 of the return) and the			
Registered Disability Savings Plan income repayment (included in line 232)	+	34 +	34
Add lines 33 and 34	=	35 =	35
Total of the Universal Child Care Benefit income (line 117 of the return) and the Registered Disability Savings Plan income (line 125 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		·	
	sted family income		38
Enter the amount from line 32 above			39
Basic reduction claim \$569 6157 40			
Reduction for your spouse or			
common-law partner claim \$569 6158 + 41			
Reduction for an eligible dependant			
claimed on line 305 of federal Schedule 1 claim \$569 6159 + 42			
Add lines 40, 41, and 42 (maximum \$1,138) =		43	
Adjusted family income Enter the amount from line 38			
Base amount - 14,011 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			
Line 43 minus line 48 (if negative, enter "0") low-income tax reduction	=	_	49
Line 39 minus line 49 (if negative, enter "0")		=	50

Part 4 – Provincial tax (multiple jurisdictions) Section NB428MJ, New Brunswick tax (continued)		T2	203 – 2008
Enter the amount from line 50 on the previous page	_		50
New Brunswick political contribution tax credit  New Brunswick political contributions made in 2008  6155	51	ı	
Credit calculated for line 52 on the <i>NB Worksheet (MJ)</i> (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	616	7 —	• 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 ta	_ x_	=	57
Amount from line 49 Amount from line 39 Line 58 minus line 59 (if negative, enter "0") Unused amour			58 59 60

### Schedule NB(S2)MJ

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# 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's 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 2008 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 2008):				
If your spouse's or common-law partner's net income is \$	\$30,517 or less, enter \$4,099.			
Otherwise, enter the amount from line 5808 of his or her	Form NB428.			1
Pension income amount:				
Enter the amount from line 5836 of his or her Form NB42	28		+	2
Disability amount:		_		
Enter the amount from line 5844 of his or her Form NB42	28		+	3
Tuition and education amounts: Enter the provincial ar	mount designated in your name on his or her	_		
Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or	she was not a resident of New Brunswick, complete			
Schedule NB(S11)MJ to determine the amount to enter of	on this line.	_	+	1
				_
Add lines 1 to 4		_	=	5
Spouse's 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 NB428	_	7		
Spouse's or common-law partner's adjusted taxable inco	me:			
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	New Brunswick amounts transferred fron	1		
New Brunswick column in Part 3 of Form T2203	vour spouse or common-law partne	r	<b> </b>	9

### Schedule NB(S11)MJ

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### **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.

your 2007 Notice of Assessment or Notice of Reassessment						1
Established William for a said for 0000			_			
Enter your eligible tuition fees paid for 2008			2			
Education amount for 2008: Use columns B and C of forms T2202, TL11A, TL11B, and TL11C (only one claim per month, maximum 12						
Enter the number of months from column <b>B</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 2008 tuition and 6		=	<b>D</b>	+		5
Add lines 1 and 5	otal available tuition and	education amounts	:	=		6
Taxable income from line 260 of your return			7			
Total of lines 5804 to 5848 in the 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 Enter the amount from line 1 or line 9, whichever is <b>less</b>	2008:	_	<b>•</b>		1	10
Line 9 minus line 10		=	11			
2008 tuition and education amounts claimed for 2008: Enter the amount from line 5 or line 11, whichever is <b>less</b>		·	+	-	1	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 tuiti amounts claimed by the			=	1	13
Complete lines 14 to 17 only if you are the individu	al designated to claim t	he student's unus	ed am	ounts		
Enter the amount from line 5; if it is more than \$5,000, enter \$5,000	)				1	14
Enter the amount from line 12				_	1	15
Line 14 minus line 15 (if negative, enter "0")				=	1	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		swick tuition and				17
an amount that is not more than the amount on line to	education am	ounts transferred		l l		. /

## **New Brunswick worksheet (MJ)**

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	4,099   00 1
Your net income from line 236 of your return	2
Base amount - 30,517 00	_
Line 2 minus line 3 (if negative, enter "0")	
Applicable rate × 15%	_ 5
Multiply line 4 by line 5 =	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on line 5808 in the New Brunswick column	= 7
Line 5812 – Spouse or common–law partner amount	7.040 00.4
Base amount	7,842 00 1
Spouse's or common-law partner's net income (from page 1 of your return)	2
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5812 in the New Brunswick column, \$7,129 or the amount on line 3, whichever is <b>less</b>	3
Base amount  Dependant's net income (from line 236 of his or her return)  Line 1 minus line 2 (if negative, enter "0")  Enter, on line 5816 in the New Brunswick column, \$7,129 or the amount on line 3, whichever is less	7,842 00 1 - 2 = 3
Line 5820 – Amount for infirm dependants age 18 or older	
Complete this calculation for each dependant.	0.500   00.
Base amount	9,590 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 \$3,965, enter \$3,965)	$- \frac{=}{-} \frac{3}{4}$
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed	- <del> </del>
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")  Enter, on line 5820 in the New Brunswick column, the total amount claimed for <b>all</b> dependants.	_ [=
Line 5840 – Caregiver amount	
Complete this calculation for each dependant.	
Base amount	17,505 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 \$3,965, enter \$3,965)	_ = 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 5040 in the New Day Day powiek column, the total amount claimed for all dependents	

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 ago	e or older on December	31, 2008)	6	6,797   00 <b>1</b>
Supplement calculation if you were under age 18 on December 31,  Maximum supplement  Tetal shill gare and attendent care expenses	2008	3,965  00	2	
Total child care and attendant care expenses claimed for you by anyone	322 00 4	}		
Base amount Line 3 minus line 4 (if negative, enter "0")	<u>- 2,322 00 4</u>	, 	5	
Line 2 minus line 4 (if negative, enter "0")		=	- <del>`</del> +	6
Add lines 1 and 6				7
Enter, on line 5844 in the New Brunswick column (maximum \$10,762 unless this chart is being completed for the claim on line 5848.	2), the amount on line 7,			
Line 5848 – Disability amount transferred from a dependent	dant			
Complete this calculation for each dependant.				
If your dependant was not a resident of New Brunswick at the en calculation below must be completed for the dependant as if he or sh				
Enter the amount from line 7 of the chart for line 5844 for the dependent	ant			1
Total of amounts your dependant can claim on lines 5804 to 5840 of	his or her Form NB428		+	2
Add lines 1 and 2			=	3
Dependant's taxable income (from line 260 of his or her return)			<u> </u>	4
Line 3 minus line 4 (if negative, enter "0")			_ =	5
Allowable amount for this dependent: Enter the amount from line 1 or	line 5, whichever is <b>less</b>	1		6
Enter, on line 5848 in the New Brunswick column, the total amount cl	aimed for <b>all</b> dependants	3.		
Line ME  – Allowable amount of medical expenses for and your dependent children born in 1991 of	self, spouse or comn or later	non-law partner,		
Medical expenses from line 330 of your federal Schedule 1				1
Enter \$1,900 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 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				1
Enter \$1,900 or 3% of the dependant's net income (from line 236 of h	nis or her return), whichev	/er is <b>less</b>		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, en	ter \$5,000)		=	3
( -3, , , 40,000, 0	· - / /			

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

Enter the amount on line 13 of Section NB428MJ

× 12% =

• 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
Line 1 minus line 2

Enter the amount on line 13 of Section NB428MJ

+ 5 = 6

#### 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

not more than \$550

- 200 00

= 
× 50%
=

150 00

+

If line 51 is

more than \$200, but

- 550 00 2 = 3 × 33.33% 4 = 5 + 325 00 6

If line 51 is

more than \$550, but

not more than \$1,075

Enter your total contributions from line 51 of Section NB428MJ
Line 1 minus line 2

Add lines 4 and 5

Multiply line 3 by line 4

Line 5 plus line 6

Enter the amount on line 52 of Section NB428MJ

# Part 4 – Provincial tax (multiple jurisdictions)

### 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 <b>ONE</b> of the following columns you have to complete.	If line 1 is more than \$36,020, but not more than \$72,041		If line 1 is more than <b>\$72</b>	,041		
Enter the amount from line 1 in the applicable column	2		2			2
Line 2 minus line 3 (cannot be negative)	- 0 00 3 = 4 × 6.05% 5	- 36,020 00 =	3 4 5	- 72,041 = × 11.1		3 4 5
Multiply line 4 by line 5	= 6	=	6	=		6
Add lines 6 and 7  Ontario tax on taxable income	+ 0 00 7	+ 2,179 00	7 8	+ 5,475	00	7 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 Multiply line 11 by the percentage on line 12		<u>×</u>	<u>%</u>	12 13		
If you were <b>not a resident of Ontario</b> at the end of the year, end and continue on line 22.  For residents of Ontario only: Total of Ontario adoption expenses from line 5833 and	ter the amount from line 1	13 on line 21				
Ontario pension income amount from line 5836 in the Ontario column in Part 3 of this form	× 6.05% =		14			
Percentage of income not allocated to Ontario: 100% minus percentage on line 12		× %	15			
Multiply line 14 by the percentage on line 15		=		_		16
Line 13 minus line 16 (if negative, enter "0")				=		17
Ontario dividend tax credit			10			
Credit calculated for line 18 on the <i>Ontario Worksheet (MJ)</i> Ontario overseas employment tax credit			18			
Amount from line 426 of federal Schedule 1	× 38.5% =	+	19			
Add lines 18 and 19	× 00.570 =	=	<b>•</b>	_		20
Line 17 minus line 20 (if negative, enter "0") <b>or</b>					$\vdash$	
if you were not a resident of Ontario, enter the amount from line	13			=	<u></u>	21
Enter your Ontario minimum tax carryover from line 16 of Form	Γ1219-ON		5209	· —		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		1	26
Multiply line 24 by the percentage on line 25 Add lines 23 and 26		=		+	+-	26 27
Residents of Ontario only: Enter your Ontario tax on split incor	mo from Form T1206			+	+	28
Add lines 27 and 28	ne nom Form 11200			=		29
					•	
Ontario surtax						
(Line 29 minus \$4,162) × 20% (if negat			30			
(Line 29 minus \$5,249) × 36% (if negat	ive, enter "0") =	+	31			
Add lines 30 and 31		=		+	+-	32
Add lines 29 and 32			=		33	

#### Section ON428MJ, Ontario tax (continued) 33 Enter the amount from line 33 on the previous page 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 on line 41. Ontario tax reduction (for residents of Ontario only) 201 00 34 Basic reduction If you had a spouse or common-law partner on December 31, 2008, only the individual with the higher net income can claim the amounts on lines 35 and 36. Reduction for dependent children born in 1990 or later Number of dependent children 6269 35 $\times$ \$370 = Reduction for disabled or infirm dependants Number of disabled or infirm dependants 6097 $\times$ \$370 = 36 Add lines 34, 35, and 36 37 Enter the amount from line 37 $\times$ 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 credits Total cost of shares from boxes 02 and 04 of LSIF Tax Credit certificate(s) × 15% (maximum \$1,125) 6275 • 44 Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF Tax Credit certificate(s) 5% (maximum \$ 375) 6276 + • 45 Credit amount from boxes 09 and 11 of **EO** Tax Credit certificate(s) (maximum \$4,150) 6280 • 46 Unused employee ownership (EO) tax credits from the previous five years 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 Ontario **Health Premium** 51 line 51 on the Ontario Worksheet (MJ) Add lines 50 and 51 52 Enter the result on line 5 in Part 5 of this form **Ontario tax**

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Part 4 – Provincial tax (multiple jurisdictions)

#### Schedule ON(S2)MJ

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# 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's 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 2008 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 2008):			
If your spouse's or common-law partner's net income is \$31,554 or less, enter \$4,239.  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, TL11B, 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's 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's or common-law partner's Form ON428	7		
Spouse's or common-law partner's adjusted taxable income: Line 6 minus line 7 (if negative, enter "0")	<b>&gt;</b>	_	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  vour spouse or common-law partner		=	9

#### Schedule ON(S11)MJ

T2203 - 2008

#### **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.

2007 unused tuition and education amou	ınts					
Enter your unused provincial or territor						
Assessment or Notice of Reassessment		the end of 2007, e	nter your unu	ısed		
federal tuition, education, and textbook	amounts.					_ 1
Enter your eligible tuition fees paid for 20	008			2		
Education amount for 2008: Use column		V				
TL11A, TL11B, and TL11C (only one cla						
Enter the number of months from colum	ın <b>B</b>					
(do not include any amount that is also	included in column C)	× \$140 =	+	3		
Enter the number of months from colum	ın <b>C</b>	× \$468 =	+	4		
Add lines 2, 3, and 4	Total 2008 tuition and ed	lucation amounts	=		+	5
Add lines 1 and 5	Tota	al available tuition a	and education	amounts	=	6
Taxable income from line 260 of your ret				7		
Total of lines 5804 to 5848 in the Ontario		2203	_	8		
Line 7 minus line 8 (if negative, enter "0"	)		=	9		
Unused Ontario tuition and education an						10
Enter the amount from line 1 or line 9, what Line 9 minus line 10	ilicriever is iess		<del>-</del>			- 10
				'''		
2008 tuition and education amounts clair Enter the amount from line 5 or line 11, v					+	12
Add lines 10 and 12. If you are the stude			tuition and e			
on line 5856 in the Ontario column in Pa	rt 3 of Form T2203. am	nounts claimed by	the student	for 2008	=	13
Complete lines 14 to 17 on	ly if you are the individual	designated to cla	im the stude	nt's unused	amounts.	
Enter the amount from line 5; if it is more	than \$6,003, enter \$6,003					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 Schedu			tuition and e	ducation		
is not more than the amount on line 16			amounts tra	nsferred		17

## **Ontario Worksheet (MJ)**

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

Line 5808 – Age amount	
Maximum amount	4,239 00 1
Your net income from line 236 of your return	2
Base amount - 31,554 00	<u>0</u> 3
Line 2 minus line 3 (if negative, enter "0")	4
Applicable rate × 15%	5
Multiply line 4 by line 5 =	<u> </u>
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Ontario column.	
Line 5812 – Spouse or common–law partner amount	
Base amount	8,108   00 1
Spouse's or common-law partner's net income (from page 1 of your return)	_ <del> 2</del>
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5812 in the Ontario column, \$7,371 or the amount on line 3, whichever is <b>less</b>	= 3
Line 5816 – Amount for an eligible dependant	
Base amount	8,108 00 1
Dependant's net income (from line 236 of his or her return)	2
Line 1 minus line 2 (if negative, enter "0")  Enter, on line 5816 in the Ontario column, \$7,371 or the amount on line 3, whichever is <b>less</b>	3
Line 5820 – Amount for infirm dependants age 18 or older	
Complete this calculation for each dependant.	
Base amount	9,908 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 \$4,091, enter \$4,091)	_ = 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 <b>all</b> dependants.	
Line 5840 – Caregiver amount	
Complete this calculation for each dependant.	
Base amount	18,091 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 \$4,092 enter \$4,092)	= 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.

#### Ontario worksheet (MJ) (continued)

Line 5844 – Disability amou	nt							
Base amount (enter this amount on	ine 7 if you were 18 years of ag	<b>ge or older</b> on Ded	cembe	r 31, 2008	3)		7,014 0	<u>0</u> 1
<b>Supplement</b> calculation if you were Maximum supplement	under age 18 on December 31	, 2008			4,091  00	) 2		
Total child care and attendant care	expenses				1,001   00	<u> </u>		
claimed for you by anyone				3				
Base amount	I IIOII)	<u> </u>	00	4	1	-		
Line 3 minus line 4 (if negative, en Line 2 minus line 5 (if negative, en	· · · · · · · · · · · · · · · · · · ·	=	,	<u> </u>		_5 ,	1	6
Add lines 1 and 6	ter 0)							ᄀᅔ
Enter this amount on line 5844 in the	Ontario column (maximum \$11	1,105), <b>unless</b> this	chart	is being c	ompleted			
for the claim on line 5848.								
Line 5848 – Disability amou	nt transferred from a deper	ndant						
Complete this calculation for each of your dependant was not a residual calculation below must be completed.	ent of Ontario at the end of the						ioned in the	
Enter the amount from line 7 of the o								_ 1
Total of amounts your dependant ca	n claim on lines 5804 to 5840 of	f his or her Form C	N428			_ +		_ 2
Add lines 1 and 2						_ =		_ 3
Dependant's taxable income (from li Line 3 minus line 4 (if negative, ente						- =		- <sup>4</sup> 5
								~ ຳ
Allowable amount for this dependan Enter the amount on line 1 or line 5,	whichever is <b>less</b>							6
Enter, on line 5848 in the Ontario co		or <b>all</b> dependants.					<b>'</b>	
Line ME – Allowable amoun	t of medical expenses for sent children born in 1991 c	self, spouse or or later	comm	on-law	partner			
Allowable Ontario medical expenses	*							
Also enter this amount on line 5788,								_ 1
Enter \$1,965 or 3% of line 236 of yo								_ ²
Line 1 minus line 2 (if negative, ente Enter this amount on line ME in the								3
Enter this amount on the ME in the	Sittano column					_		,
Line 5872 – Allowable amou	nt of medical expenses for	other dependa	nts					
Complete this calculation for each	ı dependant.							
Allowable Ontario medical expenses	for other dependant*							1
Enter \$1,965 or 3% of the dependar	<del>-</del>	his or her return),	whiche	ver is <b>les</b>	s			_ 2
Line 1 minus line 2								

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

(if negative, enter "0"; if it is more than \$10,591, enter \$10,591)

- \* 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 \$12,005 (\$24,010 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 \$6,003; and
  - the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,401.

The medical expenses you claim have to cover the **same 12-month period** ending in 2008, but must not have been claimed on a 2007 return. They have to be more than either 3% of your net income (line 236 of your return) or \$1,965, whichever is **less**.

#### **Ontario worksheet (MJ)** (continued)

#### Line 18 - Ontario dividend tax credit

Determine the amount to enter on line 18 of Section ON428MJ 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 ×

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% =

 Line 1 minus line 2
 =
 3
 ×
 7% =

Add lines 4 and 5

Enter the amount on line 18 of Section ON428MJ

# = 6

#### Line 51 - Ontario Health Premium

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

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		ntario Premium
not more than \$20,000		\$0
more than \$20,000, but not more than \$25,000	- \$20,000 = × 6% =	
more than \$25,000, but not more than \$36,000		\$300
more than \$36,000, but not more than \$38,500	- \$36,000 = × 6% = + \$300 =	
more than \$38,500, but not more than \$48,000		\$450
more than \$48,000, but not more than \$48,600	- \$48,000 = × 25% = + \$450 =	
more than \$48,600, but not more than \$72,000		\$600
more than \$72,000, but not more than \$72,600	- \$72,000 = × 25% = + \$600 =	
more than \$72,600, but not more than \$200,000		\$750
more than \$200,000, but not more than \$200,600	- \$200,000 = × 25% = + \$750 =	
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 <b>taxable income</b> from line 260 of your return						1
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.  If line 1 is more than \$30,544, but not more than \$66,000					000	
Enter the amount from line 1 in the applicable column		2	2			2
Line 2 minus line 3 (cannot be negative)	= 4	3 - 30,544 00 =	3 4	- 66,000 = 17,46		3
Multiply line 4 by line 5		× 12.75% =	5 6	× 17.4°	<del>/</del> 0	. 5 6
		+ 3,329 00	7	+ 7,850	00	7
Add lines 6 and 7 Manitoba tax on taxable ince	ome =	8 =	8	=		8
Enter your Manitoba tax on taxable income from line 8			_			9
Enter your Manitoba tax on split income from Form T12	06		-	+		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 cre	edit		-			
Credit calculated for line 13 on the Manitoba Workshee	et (MJ)	+	13			
Residents of Manitoba only: Manitoba overseas emple	1					
Amount from line 426 of federal Schedule 1  Manitoba minimum tax carryover	× 50% =	+	14			
Amount from line 427 of federal Schedule 1	× 50% =	+	15			
Add lines 12 through 15	× 3075	=	•	_		16
Line 11 minus line 16 (if negative, enter "0")				=		17
Manitoba additional tax for minimum tax purposes			•			•
Form T691: Line 107 minus line 110	× 50% =		_	+		18
Add lines 17 and 18				=		19
Percentage of income allocated to Manitoba from colum	nn 5 of the chart in Part 1 of this	form	-		%_	20
Multiply line 19 by the percentage on line 20			-	=		21
If you were <b>not a resident of Manitoba</b> , enter the amou	unt from line 21 on line 28 belov	w, and continue on line 2	29.			
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% =		22			
Manitoba dividend tax credit from line 13 in this section	× 10.370 =	+	23			
Manitoba overseas employment tax credit from line 14 i	n this section	+	24			
Add lines 22, 23, and 24		=	25			
Percentage of income not allocated to Manitoba: 100%	minus percentage on line 20	× %	26			
Multiply line 25 by the percentage calculated on line 26		=		_		27
Lines 21 minus line 27 (if negative, enter "0"); or	t frame line Od					
if you were not a resident of Manitoba, enter the amoun	t irom line ∠1 Adjusted	Manitoba income tax	-	=		28

# Part 4 - Provincial tax (multiple jurisdictions) Section MB428MJ, Manitoba tax (continued)

Enter the amount from Line 28 on the previous page	-		28
Manitoba political contribution tax credit			
Enter the Manitoba political contributions made in 2008 6140	29		
Credit calculated for line 30 on the <i>Manitoba Worksheet (MJ)</i> (maximum \$650)	_	_	30
Line 28 minus line 30 (if negative, enter "0")	-	=	31
Labour-sponsored funds tax credit			
Enter your labour-sponsored funds tax credit			
from Slip T2C (MAN.) 6080	• 32		
Equity tax credit			
Enter your equity tax credit from Slip <b>T2ETC</b> (MAN.) (maximum \$1,500) 6081 +	• 33		
Add lines 32 and 33 =		_	34
Line 31 minus line 34 (if negative, enter "0")	_	=	35
Parishanta of Manitada andre Ententia anno incial familia tare and lit from Enga T0000			00
Residents of Manitoba only: Enter the provincial foreign tax credit from Form T2036	-		_ 36
Line 35 minus line 36 (if negative, enter "0")  Enter your Manitoba community enterprise development tax credit from Form T1256 (maximum \$9,000)	6005		_37 •38
Enter your Manitoba community enterprise development tax credit from Form T1256 (maximum \$9,000)  Line 37 minus line 38 (if negative, enter "0")	0005	=	39
	6092		- <del>• 40</del>
Line 39 minus line 40 (if negative, enter "0")	0092	=	41
Enter the Manitoba mineral exploration tax credit from Form T1241	6083	1_	• 42
Line 41 minus line 42 (if negative, enter "0")	3000	=	43
Residents of Manitoba only:	-		
Enter the Manitoba tuition fee income tax rebate from Form T1005	6086	]_	• 44
Line 43 minus line 44 (if negative, enter "0")			
Enter the result on line 6 in Part 5 of this form  Manitoba tax			45

#### Information About Schedule MB428-A MJ, Manitoba Family Tax Benefit

#### Line 1 - Basic amount

Claim \$2.065

# Line 2 – Basic amount for dependent spouse or common-law partner

Claim \$2,065 if you claimed the spouse or common-law partner amount on line 5812 in the MB column in Part 3.

#### Line 3 - Amount for an eligible dependant

Claim \$2,065 if you claimed the amount for an eligible dependant on line 5816 in the MB column in Part 3.

#### Line 4 - Age amount for self

Claim \$2,065 if you were 65 or older at the end of the year.

#### Line 5 – Age amount for spouse or common-law partner Claim \$2,065 if you claimed a transfer of your spouse's 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 6 – Disability amount for spouse or common-law partner

Claim \$2,752 if you claimed a transfer of your spouse's 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 7 – Disability amount 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 \$2,752 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's 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 amount 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 amount for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

## Line 8 – Amount for disabled dependants born in 1990 or earlier

Enter beside box 6074 the number of disabled dependants you are claiming. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3.

Claim \$2,752 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's 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 amount.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 5820 of Form MB428 for the same dependant, you must agree on who will claim the provincial amount for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

## Line 9 – Amount for dependent children born in 1990 or later

Enter the number of your dependent children beside box 6076. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3.

Claim \$2,752 for each child who was 18 or younger on December 31, 2008, 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 2008;
- · no one else is claiming this amount for the child;
- no one is claiming for the child, an amount for a spouse or common-law partner (line 5812), for an eligible dependant (line 5816), or infirm dependants (line 5820) on their Form MB428 or Form MB428MJ; 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 amount.

If you and a supporting individual other than your spouse or common-law partner can claim this amount 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 amount.

Please give details of your dependent children in the chart on Schedule MB428-A MJ in Part 4 of Form T2203.

## T2203 – 2008

**Manitoba Family Tax Benefit** 

Complete this schedule to claim the family tax benefit. Attach a copy of this schedule to your return. Basic amount 2.065 00 Basic amount for dependent spouse or common-law partner claim \$2,065 2 Amount for an eligible dependant claimed on line 5816 in Part 3 of Form T2203 3 claim \$2,065 Age amount for self claim \$2.065 4 Age amount for spouse or common-law partner claim \$2,065 6070 + 5 Disability amount for spouse or common-law partner claim \$2,752 6071 + 6 Disability amount for self or for a dependant other than your Number of disability claims 6072 spouse or common-law partner 7  $\times$  \$2,752 = Amount for disabled dependants born in 1990 or earlier Number of disabled dependants 6074 8  $\times$  \$2,752 = Amount for dependent children born in 1990 or later 9 (Complete the chart below) Number of dependent children 6076  $\times$  \$2,752 = Add Lines 1 to 9 10 Enter your net income from line 236 of your return × 9% 11 Line 10 minus line 11 (if negative, enter "0") Enter this amount on line 6147 in the Manitoba column in Part 3 of Form T2203 Family tax benefit 12 **Details of dependent children born in 1990 or later** (if you need more space, attach a separate sheet of paper) Social insurance number Child's date of birth Child's name Relationship to you (if available) Year Month Dav

9407-A

# Manitoba Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule MB(S2)MJ

T2203 - 2008

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's 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 2008 return, use the amounts that he or she would use on Form MB428 if 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 2008): If your spouse's or common-law partner's net income is \$27,749 or less, enter \$3,728. Otherwise, enter the amount from line 5808 of his or her Form MB428			1
Pension income amount: Enter the amount from line 5836 of his or her Form MB428			_
Disability amount: Enter the amount from line 5844 of his or her Form MB428		+	 3
-		+	 3
<b>Tuition and education amounts</b> : Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, 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.		+	4
Add lines 1 to 4		=	5
Spouse's 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, 5838, and 5856 of your spouse's or common-law partner's Form MB428	7		
Spouse's or common-law partner's adjusted taxable income: Line 6 minus line 7 (if negative, enter "0")	<b>&gt;</b>	_	8
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  Provincial amounts transferred from your spouse or common-law partner		=	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 2007 Notice of Assessment or Notice of Reassessment			_		1
Eligible tuition fees paid for 2008			_ 2		
Education amount for 2008: Use columns B and C of forms T2202	2, T2202A, TL11A, 7	ΓL11B,			
and TL11C (only one claim per month, maximum 12 months)					
Enter the number of months from column <b>B</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 2008 tuition and	education amounts	=	<b>►</b>	+	5
Add lines 1 and 5	Fotal 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 Fo	orm T2203	_	8		
Line 7 minus line 8 (if negative, enter "0")		=	9		
Unused Manitoba tuition and education amounts claimed for 2008	8:				
Enter the amount from line 1 or line 9, whichever is less		_			10
Line 9 minus line 10		=	11		
2008 tuition and education amounts claimed for 2008:					
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	Manitoba tuition a	and education amounts	•		
the MB column in Part 3 of Form T2203.	claimed	by the student for 2008	3		13
			_		
Complete lines 14 to 18 only if you are the individe	ual designated to c	laim the student's unu	sed a	amounts.	
Enter the amount from line 5; if it is more than \$5,000, enter \$5,00	00.		_		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	ŕ				
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		Manitoba tuition and	-		
is not more than line 16 or line 17, whichever is less.	educatio	on amounts transferred	1		 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). For a student residing in Nunavut, use line 23 from his or her Schedule NU(S11).

## Manitoba worksheet (MJ)

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						3.72	28   00	) 1
Your net income from line 236 of your return					2			_
Base amount -		27,7	749 (	00	3			
Line 2 minus line 3 (if negative, enter "0")				— ,	4			
Applicable rate ×	<		15%		5			
Multiply the amount on line 4 by line 5				_,	<b>-</b>			6
Line 1 minus line 6 (if negative, enter "0").								٦
Enter this amount on line 5808 in the Manitoba column.					=			7
Line 5812 - Spouse or common-law partner amount								
Base amount						8,03	34   00	) 1
Spouse's or common-law partner's net income (from page 1 of your return)								_ 2
Line 1 minus line 2 (if negative, enter "0")								
Enter this amount on line 5812 in the Manitoba column.					=_			3
Line 5816 — Amount for an eligible dependant						0.00	24   04	2 4
Base amount						8,03	34 00	_
Dependant's net income (from line 236 of his or her return)					_			¬ 2
Line 1 minus line 2 (if negative, enter "0")								_
Enter this amount on line 5816 in the Manitoba column.					<u> </u>			_] 3
Line 5820 – Amount for infirm dependants age 18 or older								
Complete this calculation for each dependant.								
Base amount						8,72	20   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")					=			7 5
Enter, on line 5820 in the Manitoba column, the total amount claimed for <b>all</b> dependants.								
Line 5840 — Caregiver amount								
Complete this calculation for each dependant.								
Base amount					_	15,91	17   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")				_				<b>7</b> 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 <b>18 years of age or older</b> on December 31, 2008)	6,180 00 1
Supplement calculation if you were under age 18 on December 31, 2008.	
Maximum supplement 3,605 00	2
Total child care and attendant care expenses	
claimed for you by anyone 3	
Base amount	_
Line 3 minus line 4 (if negative, enter "0") =	5
Line 2 minus line 5 (if negative, enter "0")  Add lines 1 and 6	+ 6
Add liftes 1 dilu 0	
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.	
<b>If your dependant was not a resident of Manitoba</b> at the end of the year, Form MB428 and the chart for line 5844 calculation below must be completed for the dependant as if he or she was a resident of Manitoba at the end of the	
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 constitution dependent. Enter the appropriate from the first or line Combine and in least	
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is <b>less</b>	6
Enter, on line 5848 in the Manitoba column, the total amount claimed for <b>all</b> dependants.	
Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, an children born in 1991 or later	d your dependent
Medical expenses from line 330 of your federal Schedule 1	1
Enter \$1,728 or 3% of line 236 of your return, whichever is <b>less</b>	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	× 3.15% =		4
Line 1 minus line 2	=	3	× 11% =	+	5
Add lines 4 and 5				_	İ
Enter this amount on line 13 in Section MB428MJ				=	6

### Line 30 - Manitoba political contribution tax credit

Determine the amount to enter on line 30 in Section MB428MJ as follows:

• if your contributions (on line 29) are more than \$1,275, enter \$650 on line 30 in Section MB428MJ; or

<ul> <li>if your contributions are \$1,275 or less, use the amount on line 29 to determine which ONE of the following columns to complete.</li> </ul> Enter your total contributions		If line 29 is <b>\$400</b> or less			f line 29 is an <b>\$400</b> , b re than <b>\$7</b> 5			If line 29 than <b>\$750</b> ore than <b>\$</b>	, but	
from line 29 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.										
Enter this amount on line 30 in Section MB428MJ.	=			=			=			7

# Part 4 – Provincial tax (multiple jurisdictions)

### Section SK428MJ, Saskatchewan tax

	Com	plete t	his sec	tion i	f you	have	income	alloca	ated to	Sasl	katche	wan ir	n colu	ımn 4	l of	the	char	in	Part	10	f this	form
--	-----	---------	---------	--------	-------	------	--------	--------	---------	------	--------	--------	--------	-------	------	-----	------	----	------	----	--------	------

Enter your <b>taxable income</b> from line 260 of your return			_			1
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.	If line 1 is <b>\$39,135</b> or less	If line 1 is more than \$39,135, bu not more than \$111,81		If line 1 is more than <b>\$111</b>	,814	
Enter the amount from line 1 in the applicable column	2		2			2
Line 2 minus line 3 (cannot be negative)	- 0 00 = 4 × 11% 5	- 39,135 00 = × 13%	3 4 5	- 111,814 = × 15		3 4 5
Multiply line 4 by line 5	= 6	=	6	=		6
Add lines 6 and 7  Saskatchewan tax on taxable income	+ 0 00 7	+ 4,305 00	7 ] 8	+ 13,753 =	00	7 8
Enter your Saskatchewan tax on taxable income from line 8						9
Residents of Saskatchewan only:						
Enter your Saskatchewan farm and small business capital gair	ns tax credit from Form T1	237	6355	_		• 10
Line 9 minus line 10			_	=		11
Enter your Saskatchewan tax on split income from Form T1200	6		_	+		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 ta	ax credit					
Credit calculated for line 15 on the Saskatchewan Worksheet	(MJ)	+	15			
Residents of Saskatchewan only: Saskatchewan overseas of Amount from line 426 of federal Schedule 1	employment tax credit × 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	n 5 of the chart in Part 1 of	this form		×	%	22
Multiply line 21 by the percentage on line 22			-	=		23
If you were <b>not</b> a <b>resident of Saskatchewan</b> , enter the amount <b>Adjustments for residents of Saskatchewan</b> Saskatchewan pension income amount from line 5836 in the	nt from line 23 on line 32 b	pelow, and continue or	n line	33.		
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% <b>minus</b> 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 Saska	tchewan income tax	-	=		30
Posidente of Cackatahawan anny Enter the provincial faccion	n tay aradit from Form Tag	126				24
Residents of Saskatchewan only: Enter the provincial foreign	n lax credit from Form 120	130	-	=		31
Line 30 minus line 31 (if negative, enter "0")			-			32
Enter your unused Saskatchewan royalty tax rebate from your 2007 Notice of Assessment or Notice of Reassessm	ont			_		33
Line 32 minus line 33	IGH (		-	=		34
LITE OZ ITIITUS IITE OO			-			. 34

#### 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 2008 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.) 38 (maximum \$1,000) For investments in venture capital corporations that are registered federally only: Enter your tax credit from Slip T2C (SASK.) 39 (maximum \$525) 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 2007 Notice of Assessment or Notice of Reassessment 48 Line 47 minus line 48 (if negative, enter "0") 49 Saskatchewan mineral exploration tax credit Saskatchewan mineral exploration tax credit from Slip SK-METC 6360 • 50 Unused Saskatchewan mineral exploration tax credit from 51 your 2007 Notice of Assessment or Notice of Reassessment Saskatchewan mineral exploration tax credit Add lines 50 and 51 52 Line 49 minus line 52 (if negative, enter "0") 53 Enter your Saskatchewan qualifying environmental trust tax credit 54 Line 53 minus line 54 (if negative, enter "0") Enter the result on line 7 in Part 5 of this form 55 Saskatchewan tax Request for carryback of unused mineral exploration tax credit Amount from line 52 56 Amount from line 49 57 Line 56 minus line 57 (if negative, enter "0") 58 Enter on line 59 any part of the amount from line 58 you want to carry back to 2007 to reduce your Saskatchewan tax. Enter on line 60 any amount you want to carry back to 2006 and, on line 61, any amount you want to carry back to 2005. •59 Enter the amount you want to carry back to 2007 6361 Enter the amount you want to carry back to 2006 6362 •60 Enter the amount you want to carry back to 2005 6363 •61 Chart for line 5821 in the Saskatchewan column in Part 3 (residents of Saskatchewan only) Details of dependent children born in 1990 or later Child's date of birth Social insurance number Child's name Relationship to you (if available) Year Month Day

Part 4 – Provincial tax (multiple jurisdictions)

T2203 - 2008

# 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's 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 2008 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**.

<b>Amount for dependent children</b> (born in 1990 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 2008):		-			
If your spouse's or common-law partner's net income is \$31,52	4 or less, enter \$4,235.				
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, TL11B, or TL11C. If he or she w	as 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's 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 you	ur spouse's or				
common-law partner's Form SK428	_	9			
Spouse's or common-law partner's adjusted taxable income:					
Line 8 minus line 9 (if negative, enter "0")	=		_		10
Line 7 minus line 10 (if negative, enter "0").					
Enter this amount on line 5864 in the	Saskatchewan amounts transferred from				
Saskatchewan column in Part 3 of Form T2203.	your spouse or common-law partner		=	-	11

#### **Saskatchewan Tuition and Education Amounts**

If you were a **student** who was a **resident of Saskatchewan**, complete 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.

your 2007 Notice of Assessment or Notice of Reassessment			_			1
Eligible tuition fees paid for 2008			2			
Education amount for 2008: Use columns B and C of forms T2202	2. T2202A. TL11A.		_			
TL11B, and TL11C (only one claim per month, maximum 12 mor						
Enter the number of months from column <b>B</b>	,					
(do not include any month that is included in column C)	× \$120 =	+	3			
Enter the number of months from column <b>C</b>	× \$400 =	+	4			
Add lines 2, 3, and 4 Total 2008 tuition and		=	•	+		5
	Total available tuition and	d education amounts		=		6
Taxable income from line 260 of your return			7			
Total of lines 5804 to 5848 in the Saskatchewan column in Part 3	of Form T2203	_	8			
Line 7 minus line 8 (if negative, enter "0")		=	9			
Unused Saskatchewan tuition and education amounts claimed for	r 2008:					
Enter the amount from line 1 or line 9, whichever is less					1	10
Line 9 minus line 10		=	11			
2008 tuition and education amounts claimed for 2008:						
Enter the amount from line 5 or line 11, whichever is <b>less</b>			_	+	1	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.		education amounts the student for 2008		=	1	13
Complete lines 14 to 17 only if you are the individ	dual designated to clai	m the student's unu	sed a	amounts.		
Enter the amount from line 5; if it is more than \$5,000, enter \$5,000	00.		_		1	14
Enter the amount from line 12			_		1	15
Line 14 minus line 15 (if negative, enter "0")			_	=	1	16
Enter on this line, and on line 5860 in the SK column in Part 3 of your Form T2203 OR on line 6 of your Schedule SK(S2)MJ, an amount that is not more than the amount on line 16.  Saskatchewan to	tuition and education a	mounts transferred				17
Custatoriewan to	.aon and cadoation a	canto transientea	_			•

## Saskatchewan worksheet (MJ)

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

Line 5808 — Age amount	
Maximum amount	4,235   00 1
Your net income from line 236 of your return	2
Base amount - 31,524 00	_
Line 2 minus line 3 (if negative, enter "0")	4
Applicable rate × 15%	5
Multiply the amount on line 4 by line 5	6
Line 1 minus line 6 (if negative, enter "0").	
Enter this amount on line 5808 in the Saskatchewan column.	_ = 7
Line 5812 — Spouse or common-law partner amount	
Base amount	14,240 00 1
Spouse's or common-law partner's net income (from page 1 of your return)	<u>2</u>
Line 1 minus line 2 (if negative, enter "0")	
Enter, on line 5812 in the Saskatchewan column, \$12,945 or the amount on line 3, whichever is less	= 3
Line 5816 — Amount for an eligible dependant  Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0") Enter, on line 5816 in the Saskatchewan column, \$12,945 or the amount on line 3, whichever is less	14,240 00 1 2 2 3
Line 5820 — Amount for infirm dependants age 18 or older	
Complete this calculation for each dependant.	
Base amount	14,001   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 \$8,190, enter \$8,190)	= 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 <b>all</b> dependants.	- <u> </u>
Line 5840 — Caregiver amount	
Complete this calculation for each dependant.	
Base amount	22,177   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 \$8,190, enter \$8,190)	= 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 a	ge or older or	n Decem	nber (	31, 2008)			8,190   00 1
Supplement calculation if you were under age 18 on December 31	1, 2008.						· · · ·
Maximum supplement  Total child care and attendant care expenses claimed for you by anyone  Base amount  Line 3 minus line 4 (if negative, enter "0")  Line 2 minus line 5 (if negative, enter "0")	<u>- 2,</u> =	399 0	3 04 ►		,190   00	_ 2 _ 5 _ • +	6
Add lines 1 and 6			_				7
Enter this amount on line 5844 in the Saskatchewan column (maxin completed for the claim on line 5848.	num \$16,380),	unless	this	chart is be	eing		
Line 5848 - Disability amount transferred from a depe	endant						
Complete this calculation for each dependant.  If your dependant was not a resident of Saskatchewan at the enthe calculation below must be completed for the dependant as if he Enter the amount from line 7 of the chart for line 5844 for the dependent of amounts your dependant can claim on lines 5804 to 5840 of Add lines 1 and 2  Dependant's taxable income (from line 260 of his or her return)  Line 3 minus line 4 (if negative, enter "0")	or she was a	resident	of Sa				
Allowable amount for this dependant: Enter the amount from line 1	or line 5, which	never is	less				6
Enter, on line 5848 in the Saskatchewan column, the total amount of  Line ME - Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1 Enter \$1,962 or 3% of line 236 of your return, whichever is less				on-law p	artner, a	nd your d	ependent
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line	ME in the Sa	skatchev	wan d	column.		=	3
Line 5872 — Allowable amount of medical expenses for Complete this calculation for each dependant.	or other dep	endant	S				
Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whichever Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000,		))				- <u>-</u>	1 2 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 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		1			
Line 180 of your return		2	× 6% =		4
Line 1 minus line 2	=	3	× 11% =	+	5
Add lines 4 and 5		_			
Enter this amount on line 15 in Section SK428MJ				=	6

#### 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

<ul> <li>if your contributions are \$1,275 or less, use the amount on line 35 to determine which ONE of the following columns to complete.</li> <li>Enter your total contributions</li> </ul>		line 35 is	;	more th	f line 35 is an <b>\$400</b> , b re than <b>\$7</b> !		more th	f line 35 is an <b>\$750</b> , e than <b>\$1</b> ,	but n	ot
from line 35 in Section SK428MJ			I			l			I	1
TOTAL MILE OF HE COOLET CIVIZONIO		0	00	_	400	00	_	750	00	2
Line 1 minus line 2	=		-	=		-	=			3
	×	75	%	×	50	%	×	33.3	33%	4
Multiply line 3 by line 4	=			=			=			5
	+	0	00	+	300	00	+	475	00	6
Add lines 5 and 6. Enter this amount on line 36 in Section SK428MJ.	=			=			=			7

## Part 4 – Provincial tax (multiple jurisdictions) Section AB428MJ, Alberta tax

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

Enter your <b>taxable income</b> from line 260 of your return			1
Alberta income tax rate		× 109	% 2
Multiply line 1 by line 2 Tax on taxable income		=	3
Residents of Alberta only: Alberta tax on split income from Form T1206		+	4
Add lines 3 and 4		=	5
Enter your Alberta non-refundable tax credits from			
line E in the Alberta column in Part 3 of this form	6		
Residents of Alberta only: Alberta dividend tax credit			
Credit calculated for line 7 on the <i>Alberta Worksheet (MJ)</i> +	7		
Residents of Alberta only: Alberta overseas employment tax credit			
Amount from line 426 of federal Schedule 1 × 35% = +	8		
Alberta minimum tax carry-over:			
Amount from line 427 of federal Schedule 1 × 35% = +	9		
Add lines 6, 7, 8, and 9 =		_	10
Line 5 minus line 10 (if negative, enter "0")		= +	— 11
Alberta additional tax for minimum tax purposes			—
Form T691: Line 107 minus line 110 × 35% =		+	12
Add lines 11 and 12		=	13
Percentage of income allocated to Alberta from column 5 of the chart in Part 1 of this form			% 14
Multiply line 13 by the percentage on line 14			15
If you were <b>not a resident of Alberta</b> , 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			
	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		
	20		
Multiply line 19 by the percentage calculated on line 20		_	21
Line 15 minus line 21 (if negative, enter "0")		=	22
	23		
	24		
Multiply line 23 by the percentage calculated on line 24		+	25
Add lines 22 and 25 Adjusted Alberta income tax		=	26
<b>5</b> 11 1 44 1 1 5 1 1 5 1 1 6 1 7 1 7 1 7 1 7 1 7 1 7 1 7 1 7 1			
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 2008			
from your official receipt called <i>Annual Contribution</i> 6003 29			
Credit calculated for line 30 on			
	30		
Enter your Alberta political contributions			
made in 2008 from your official receipt called			
Senatorial Selection Campaign Contribution 6004 31			
Credit calculated for line 32 on			
the Alberta Worksheet (MJ) (maximum \$1,000) +	32		
Add lines 30 and 32 Alberta political contribution tax credit =		_	33
Line 28 minus line 33 (if negative, enter "0")		=	34
Royalty tax rebate			
Enter your unused Alberta attributed Canadian royalty income			
	6006	_	• 35
Line 34 minus line 35 (if negative, enter "0")			
Enter the result on line 8 in Part 5 of this form  Alberta tax		=	36

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# **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's 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 2008 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 2008):				
If your spouse's or common-law partner's net income is \$33,525 or less, enter \$4,503.				
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 of	n his or her	_		
Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Alberta	a,			
complete Schedule AB(S11)MJ to determine the amount to enter on this line.		_	+	
Add lines 1 to 4		_	=	
Spouse's 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's or				
common-law partner's Form AB428	_	7		
Spouse's 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 Alberta amount	ts transferred from			
line 5864 in the Alberta column in Part 3 of Form T2203. your spouse or co	ommon-law partner		=	- [ :

#### **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 2007 <i>Notice of Assessment or Notice of Reassessment</i>					1
<u>,</u>					<u> </u>
Eligible tuition fees paid for 2008			2		
Education amount for 2008: Use columns B and C of forms T2202					
TL11B, and TL11C (only one claim per month, maximum 12 mor	nths)				
Enter the number of months from column <b>B</b>					
(do not include any month that is also included in column C)	× \$188 =	+	3		
Enter the number of months from column C	× \$628 =	+	4		
Add lines 2, 3, and 4 Total 2008 tuition and	education amounts	=		+	5
Add lines 1 and 5	Total available tuition	and education ar	nounts	=	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	n T2203		8		
Line 7 minus line 8 (if negative, enter "0")		=	9		
Unused Alberta tuition and education amounts claimed for 2008:					
Enter the amount from line 1 or line 9, whichever is <b>less</b>		<u>-</u>			10
Line 9 minus line 10		=	11		
2008 tuition and education amounts claimed for 2008:					
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		a tuition and edu			
on line 5856 in the AB column in Part 3 of Form T2203.	amounts claimed b	by the student to	r 2008	=	13
Complete lines 14 to 17 only if you are the indivi-	dual designated to	claim the studer	it's unusea	amounts.	
Enter the amount from line 5; if it is more than \$5,000, enter \$5,00	00				14
Enter the amount from line 12	JO.			_	15
				=	16
Line 14 minus line 15 (if negative, enter "0")				_	10
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.	uition and educatio	n amounte trans	forrod		17
Alberta to	union and educatio	ni aniounts trans	lerreu_		''

## Alberta worksheet (MJ)

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

Line 5808 — Age amount	
Maximum amount	4,503 00 1
Your net income from line 236 of your return	2
Base amount 33,525   00	<u>)</u> 3
Line 2 minus line 3 (if negative, enter "0")	_ 4
Applicable rate × 15%	_ 5
Multiply line 4 by line 5 =	_ ▶ _ 6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Alberta column.	_ = 7
Line 5812 — Spouse or common-law partner amount	
Base amount	16,161 00 1
Spouse's or common-law partner's net income (from page 1 of your return)	- 10,101 00 1
Line 1 minus line 2 (if negative, enter "0")	
Enter the amount from line 3 on line 5812 in the Alberta column	= 3
Line 5816 — Amount for an eligible dependant	
Base amount	16,161 00 1
Dependant's net income (from line 236 of his or her return)	2
Line 1 minus line 2 (if negative, enter "0")	
Enter the amount from line 3 on line 5816 in the Alberta column	_ = 3
Line 5820 – Amount for infirm dependants age 18 or older	
Complete this calculation for each dependant.	
Base amount	15,535 00 1
Dependant's net income (from line 236 of his or her return)	-   10,000   00   1
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$9,355, enter \$9,355)	_ = 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 <b>all</b> dependants.	
Line 5940 Covertion amount	
Line 5840 – Caregiver amount	
Complete this calculation for each dependant.	04.000 00
Base amount	24,229 00 1
Dependant's net income (from line 236 of his or her return)	$ \frac{}{}$ $\frac{2}{}$
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$9,355, enter \$9,355)	_ = 3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed  Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	_
Enter, on line 5840 in the Alberta column, the total amount claimed for <b>all</b> dependants.	
Enter, on the 3040 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, 2008)	12,466 00 1
Supplement calculation if you were under age 18 on December 31, 2008.	
Maximum supplement 9,355 00	<u>)</u> 2
Total child care and attendant care expenses	
claimed for you by anyone 3	
Base amount  - 2,551 00 4	E
Line 3 minus line 4 (if negative, enter "0")  Line 2 minus line 5 (if negative, enter "0")  =	- <del> </del>
Add lines 1 and 6	- T   0 7

#### 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 Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form AB428 Add lines 1 and 2 Dependant's taxable income (from line 260 of his or her return) Line 3 minus line 4 (if negative, enter "0") Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less 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 1991 or later Medical expenses from line 330 of your federal Schedule 1 Enter \$2,088 or 3% of line 236 of your return, whichever is less Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Alberta column. Line 5872 — Allowable amount of medical expenses for other dependants Complete this calculation for each dependant. Medical expenses for other dependant Enter \$2,088 or 3% of line 236 of the dependant's return, whichever is less Line 1 minus line 2 (if negative, enter "0"; if it is more than \$11,053, enter \$11,053) 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 2003 to 2006 included on line 344 of your 2008 federal Schedule 9. Also, enter this amount on line 5895 in the Alberta column Enter the amount from line 345 of your 2008 federal Schedule 9 or the amount from line 1, whichever is less: Line 1 minus line 2 Enter this amount at line B in the Alberta column Amount from line 347 of your 2008 federal Schedule 9 Amount from line 3 Line 4 minus line 5 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 9% = 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 2 Line 180 of your return $\times$ 4.5% = Line 1 minus line 2 Add lines 4 and 5 Enter this amount on line 7 in Section AB428MJ

### 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 If the amount is If the amount is to determine which **ONE** of the following columns to complete. If the amount is more than \$200, but not more than \$1,100, but not **\$200** or less more than **\$1,100** more than \$2,300 Enter your total contributions from line 29 or 31 in Section AB428MJ 0 00 200 00 1 100 00 = Line 1 minus line 2 3 × X 75% 50% 33.33% Multiply line 3 by line 4 0 00 600 00 6 150 00 Add lines 5 and 6 Enter this amount on line 30 or 32 in Section AB428MJ

## Part 4 – Provincial tax (multiple jurisdictions) Section BC428MJ, British Columbia tax

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

Enter your taxable income from line	e 260 of	your re	turn							_			
Use the amount on line 1 to													
determine which ONE of the	l If	line 1 is		If line 1 is m			1 is moı		If line 1 is mo		l If I	ine 1 is	
following columns you have to		016 or le	ss						than <b>\$80,406</b> , b			han <b>\$97</b> ,	636
complete. Then enter the amount	, , ,			more than \$70	1,033	more tha	an <b>\$80,</b> 4	406	more than \$97	,636		. , , ,	
from line 1 in the applicable column.													
Line 2 minus line 3	_	0	00	- 35,01	6 00	- 70	0,033	0	- 80,406	00	-	97,636	00
(cannot be negative)	=			=		=			=		=		
	×	5.06	%	× 7.	7%	×	10.5	%	× 12.29	9%	×	14.7	%
Multiply line 4 by line 5	=			=		=			=		=		
	+	0	00	+ 1,772	2 00	+ 4	4,468	00	+ 5,557	7 00	+	7,675	00
Add lines 6 and 7	=			=		=			=		=		
				•					-				
Enter the amount from line 8										-			
Enter your British Columbia tax on s	plit inco	me fron	n Foi	rm T1206						-	+		
Add lines 9 and 10										_	=		
Enter your British Columbia non-refu													
line E in the British Columbia column										12			
Residents of British Columbia on	-				redit								
Credit calculated for line 13 on the				. ,			_	<b>-</b>		13			
Residents of British Columbia on	<b>ly</b> : Britis	sh Colur	nbia	overseas emp	loyme	ent tax cre	edit						
Enter the amount from the calculati	on for li	ne 14 o	n the	BC Workshee	et (MJ	)		<del>-</del>		14			
British Columbia minimum tax carry	-over:												
Amount from line 427 of federal Sc	hedule	1			$\times$ 33	3.7% =	-	F		15			
Add lines 12 through 15							-	=			_		
Line 11 minus line 16 (if negative, el	nter "0")	)					_			•	=		
British Columbia additional tax for m	inimum	tax pur	pose	S						-			
Amount from line 116 on Form T69	1				× 33	3.7% =					+		
Add lines 17 and 18				· ·							=		
Percentage of income allocated to E	British C	olumbia	fron	n column 5 of t	he ch	art in Part	t 1 of tl	nis fo	orm	-	×		%
Multiply line 19 by the percentage or										-	=		
If you were not a resident of Britis  Adjustments for residents of E				he amount fro	m line	21 on line	e 30 b	elow	, and continue	on lir	ne 31.		
Total of British Columbia pension in													
line 5836 and adoption expenses from			the										
British Columbia column in Part 3 of	this for	m			×	5.06% =				22			
British Columbia dividend tax credit	from lin	e 13 in 1	this s	section			-	+		23			
British Columbia overseas employm	ent tax	credit fr	om li	ine 14 in this s	ection		-	F		24			
Add lines 22, 23, and 24							=	=		25			
	to Britic	h Colun	nbia:										
Percentage of income not allocated	נט בווווט						>	<	%	26			
Percentage of income not allocated 100% <b>minus</b> percentage on line 20	to Dillis										_		
100% <b>minus</b> percentage on line 20			e 26				-						
100% <b>minus</b> percentage on line 20	alculate	d on line	e 26	Δ	djust	ed Britis	. <u>-</u>		ia income tax	<b>•</b>			
100% <b>minus</b> percentage on line 20 Multiply line 25 by the percentage of Lines 21 minus line 27 (if negative, or	alculate enter "0	d on line					h Colu	ımb	ia income tax	•	=		
100% <b>minus</b> percentage on line 20 Multiply line 25 by the percentage ca	alculate enter "0 l <b>y</b> : Ente	d on line ") r the pro					h Colu	ımb	ia income tax		=		

## 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 <b>less than \$28,852</b> , complete the following calculation.		
Otherwise, enter "0" on line 39 and continue.		
Basic reduction Claim \$381 31		
Dasio reduction Ciaim (Contract Contract Contrac		
Enter your net income from line 236 of your return		
Base amount - 16,946 00 33		
Line 32 minus line 33 (if negative, enter "0") = 34		
Applicable rate × 3.2% 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 × % 38		
Multiply line 37 by the percentage on line 38	· <u>-                                     </u>	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		
Fortage Delitical Control in a children and the cooper		
Enter British Columbia political contributions made in 2008  Gradit calculated for line 44 and the British Columbia Market (44)  Gradit calculated for line 44 and the British Columbia Market (44)		4.4
Credit calculated for line 44 on the <i>British Columbia Worksheet (MJ)</i> Line 42 minus line 44 (if negative, enter "0")  (maximum \$500)	=	44 45
Line 42 minus line 44 (il negative, enter 0)		45
British Columbia employee investment tax credits		
Enter your employee share ownership plan tax credit from Certificate ESOP 20 6045	.6	
Enter your employee venture capital tax credit from Certificate EVCC 30 6047 + • 4	~	
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	<u> </u>	• 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)		
Enter the result on line 9 in Part 5 of this form  British Columbia tax	=	53

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# **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's 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 2008 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 2008):						
If your spouse's or common-law partner's net income is \$30,674	4 or less, enter \$4,121.					
Otherwise, enter the amount from line 5808 of his or her Form E	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 he	er Form BC428		-	+		3
Tuition and education amounts: Enter the provincial amount	designated in your name or	n his or her	-			
Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she wa	s not a resident of British Co	olumbia,				
complete Schedule BC(S11)MJ to determine the amount to enter	er on this line.			+		4
Add lines 1 to 4				=		5
Spouse's 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's or					
common-law partner's Form BC428		_	7			
Spouse's 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").			_		$\Box$	
Enter this amount on line 5864 in the British Columbia	<b>British Columbia amount</b>	s transferred from				
column in Part 3 of Form T2203.	your spouse or co	mmon-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 2007 Notice of Assessment or Notice of Reassessment					1
Eligible tuition fees paid for 2008			2		
Education amount for 2008: Use columns B and C of forms T2202 TL11B, and TL11C (only one claim per month, <b>maximum 12 mor</b>					
Enter the number of months from column <b>B</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 2008 tuition and	education amounts	=		+	5
Add lines 1 and 5	otal available tuition	and education	amounts	=	6
Taxable income from line 260 of your return			7		
Total of lines 5804 to 5848 in the British Columbia column in Part	3 of Form T2203	_	8		
Line 7 minus line 8 (if negative, enter "0")		=	9		
Unused British Columbia tuition and education amounts claimed f	or 2008:				
Enter the amount from line 1 or line 9, whichever is less		_			10
Line 9 minus line 10		=	11		<u> </u>
2008 tuition and education amounts claimed for 2008: Enter the amount from line 5 or line 11, whichever is <b>less</b>				+	12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in  British the BC column in Part 3 of Form T2203.	Columbia tuition ar claimed b	nd education a y the student		=	13
Complete lines 14 to 17 only if you are the indivi-	dual designated to	claim the stud	ent's unused	amounts.	
Enter the amount from line 5; if it is more than \$5,000, enter \$5,000	00.				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		Columbia tui			
is not more than the amount on line 16.	education	n amounts trai	nsferred		17

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

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

#### Line 5808 – Age amount

Maximum amount					4,121	00	1
Your net income from line 236 of your return				2			
Base amount		30,674	00	3			
Line 2 minus line 3 (if negative, enter "0")	=			4			
Applicable rate	×	15	%	5			
Multiply the amount on line 4 by line 5	=			<u> </u>			6
Line 1 minus line 6 (if negative, enter "0").							
Enter this amount on line 5808 in the British Columbia column.				=			7

#### **Line 5812** — Spouse or common-law partner amount

Base amount	8,655	00	1
Spouse's or common-law partner's net income (from page 1 of your return)	_		2
Line 1 minus line 2 (if negative, enter "0")			
Enter, on line 5812 in the British Columbia column, \$7,868 or the amount on line 3, whichever is less	=		3

#### **Line 5816** — Amount for an eligible dependant

Base amount	8,655	00	1
Dependant's net income (from line 236 of his or her return)	_		2
Line 1 minus line 2 (if negative, enter "0")			1
Enter, on line 5816 in the British Columbia column, \$7,868 or the amount on line 3, whichever is <b>less</b>	=		3

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

#### Complete this calculation for each dependant.

Base amount	10,4	126 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 \$4,021, enter \$4,021)	=	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	17,629	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 \$4,021, enter \$4,021)	=		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 6,892 00 1 Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2008) Supplement calculation if you were under age 18 on December 31, 2008. 4,021 00 2 Maximum supplement Total child care and attendant care expenses claimed for you by anyone 3 Base amount 2.334 00 Line 3 minus line 4 (if negative, enter "0") = Line 2 minus line 5 (if negative, enter "0") Add lines 1 and 6 Enter this amount on line 5844 in the British Columbia column (maximum \$10,913), 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 Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form BC428 Add lines 1 and 2 = Dependant's taxable income (from line 260 of his or her return) Line 3 minus line 4 (if negative, enter "0") Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less 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 1991 or later Medical expenses from line 330 of your federal Schedule 1 Enter \$1,911 or 3% of line 236 of your return, whichever is less Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the British Columbia column. **Line 5872** – Allowable amount of medical expenses for other dependants Complete this calculation for each dependant. Medical expenses for other dependant Enter \$1,911 or 3% of line 236 of the dependant's return, whichever is less

Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)

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

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## **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		1			
Line 180 of your return	_	2	× 5.1% =		4
Line 1 minus line 2	=	з	× 12% =	+	5
Add lines 4 and 5 Enter this amount on line 13 in Section BC428MJ				=	6

#### 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		Foderal everence		
overseas employment tax credit *		Federal overseas employment tax credit***	=	1
Federal tax before the overseas	<b></b>	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.

employment tax credit \*\*

#### **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 If line 43 is If line 43 is to determine which **ONE** of the following columns to complete. If line 43 is more than \$100, but not more than \$550, but not \$100 or less more than \$550 more than \$1,150 Enter your total contributions from line 43 in Section BC428MJ 0 00 100 00 550 00 Line 1 minus line 2 75% 50% 33.33% Multiply line 3 by line 4 + 0 00 + 75 00 300 00 6 Add lines 5 and 6. Enter this amount on line 44 in Section BC428MJ.

## Part 4 – Territorial tax (multiple jurisdictions) Section YT428MJ, Yukon tax

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

Use the amount on line 1 to determine which ONE of the following columns you have to complete.  Enter the amount from line 1 in the applicable column.  Line 2 minus line 3 (cannot be negative)  Line 2 minus line 3 (cannot be negative)  Tyukon tax on taxable income from line 8  Enter your Yukon tax on taxable income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income from line 8  Enter your Yukon tax on split income line 8  Enter your Yukon tax on split income line 8  Enter your Yukon tax on sp	Enter your taxable income from line 260 of your r	eturn									1
2   2   2   2   2   2   2   2   2   2	of the following columns you have to complete.	If line 1 is	ss	<b>\$37,885</b> , but not	more	than \$	<b>75,769</b> , bu	t not			
Line 2 minus line 3 (cannot be negative)											2
Line 2 minus line 3 (cannot be negative)	<u></u>	_ 0	0.0	- 37 885	00		75 769	00	- 123 1	84 00	_
X	Line 2 minus line 3 (cannot be negative)		-		1		. 0,. 00			0.00	-
Multiply line 4 by line 5		× 7.04	%	× 9.68	%	×	11 44°	2/0	× 12	76%	5
Add lines 6 and 7   Yukon tax on taxable income   + 0 0 0 0 + 2,667 0 0 + 6,334 0 0 + 11,759 0 7	Multiply line 4 by line 5		, <del>,</del>							1070	-
Add lines 6 and 7 taxable income		+ 0	0.0	+ 2.667	00	+	6.334	00	+ 11.7	59 00	_
Enter your Yukon tax on split income from Form T1206  Add lines 9 and 10  Enter your Yukon non-refundable tax credits from line D in the Yukon column in Part 3 of this form  Yukon dividend tax credit  Credit calculated for line 13 on the Yukon Worksheet (MJ)  Yukon overseas employment tax credit  Amount from line 427 of federal Schedule 1  Yukon minimum tax carry-over  Amount from line 427 of federal Schedule 1  Yukon minimum tax carry-over  Amount from line 427 of federal Schedule 1  Yukon additional tax for minimum tax purposes  Amount from line 116 of Form T691  Yukon additional tax for minimum tax purposes  Amount from line 116 of Form T691  Yukon additional tax for minimum tax purposes  Amount from line 19 by the percentage on line 20  Adjusted Yukon income tax  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 1991 or later from line 5835, canada employment 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  Percentage of income not allocated to Yukon: 100% minus percentage on line 20  X % 2  Lines 21 minus line 24 (if negative, enter "0"); or		=		=		_	3,001		=		
Add lines 9 and 10  Enter your Yukon non-refundable tax credits from line D in the Yukon column in Part 3 of this form  Yukon dividend tax credit  Amount from line 126 of federal Schedule 1  Yukon minimum tax carry-over  Amount from line 427 of federal Schedule 1  Add lines 12, 13, 14, and 15  Line 11 minus line 16 (if negative, enter "0")  Yukon additional tax for minimum tax purposes  Amount from line 116 of Form T691  Add lines 17 and 18  Percentage of income allocated to Yukon from column 5 of the chart in Part 1 of this form  Adjustments for residents of Yukon  Total of amount for children born in 1991 or later from lines 5835, Canada employment amount from line 5835, adoption expenses from line 5833, and children's fitness amount from line 5833, and children's fitness amount from line 5835 in the Yukon column in Part 3 of this form  Percentage of income not allocated to Yukon 100% minus percentage on line 20  Adjustments for residents of Yukon column in Part 3 of this form  Total of amount for children born in 1991 or later from lines 5835, canada employment 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  Percentage of income not allocated to Yukon: 100% minus percentage on line 20  X % 23  Lines 21 minus line 24 (if negative, enter "0"); or	· · ·							_			9
Enter your Yukon non-refundable tax credits from line D in the Yukon column in Part 3 of this form  Yukon dividend tax credit Credit calculated for line 13 on the Yukon Worksheet (MJ)  Yukon oversease semployment tax credit Amount from line 426 of federal Schedule 1  Yukon minimum tax carry-over Amount from line 427 of federal Schedule 1  Yukon minimum tax carry-over Amount from line 426 of federal Schedule 1  Yukon minimum tax carry-over Amount from line 426 of federal Schedule 1  Yukon additional tax for minimum tax purposes Amount from line 116 of Form T691  Yukon additional tax for minimum tax purposes Amount from line 116 of Form T691  Yukon additional tax for minimum tax purposes Amount from line 19 by the percentage on line 20  Adjusted Yukon income tax  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 1991 or later from line 5825, Canada employment amount from line 5835, adoption expenses from line 5835, and children's fitness amount from line 5833, and children's fitness amount 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	· · · · · · · · · · · · · · · · · · ·	1206						_	+		10
line D in the Yukon column in Part 3 of this form Yukon dividend tax credit Amount from line 426 of federal Schedule 1 Yukon minimum tax carry-over Amount from line 427 of federal Schedule 1 Add lines 12, 13, 14, and 15 Line 11 minus line 16 (if negative, enter "0") Yukon additional tax for minimum tax purposes Amount from line 116 of Form T691 Add lines 17 and 18 Percentage of income allocated to Yukon from column 5 of the chart in Part 1 of this form Multiply line 19 by the percentage on line 20 Adjustments for residents of Yukon Total of amount for children born in 1991 or later from line 5825, Canada employment amount from line 5836, adoption expenses from line 5838 in the Yukon column in Part 3 of this form  Yavin and 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form  Xavin and Children's fitness amount from line 5838 in the Yukon column in Part 3 of this form	Add lines 9 and 10							_	=		11
If you were <b>not a resident of Yukon</b> , 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 1991 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	line D in the Yukon column in Part 3 of this form Yukon dividend tax credit Credit calculated for line 13 on the Yukon Workst Yukon overseas employment tax credit Amount from line 426 of federal Schedule 1 Yukon minimum tax carry-over Amount from line 427 of federal Schedule 1 Add lines 12, 13, 14, and 15 Line 11 minus line 16 (if negative, enter "0") Yukon additional tax for minimum tax purposes Amount from line 116 of Form T691 Add lines 17 and 18		art in	× 44% =	+ =			_ _13 _14	+	%	17 18 19
Adjustments for residents of Yukon  Total of amount for children born in 1991 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   Percentage of income not allocated to Yukon: 100% minus percentage on line 20  Multiply line 22 by the percentage calculated on line 23  Lines 21 minus line 24 (if negative, enter "0"); or	Multiply line 19 by the percentage on line 20			Adjuste	ed Yu	kon in	come tax	_	=		21
in Part 3 of this form	Adjustments for residents of Yukon  Total of amount for children born in 1991 or later filine 5825, Canada employment amount from line 5834, public transit amount from line 5835, adoption expenses from line 5833, and children's	rom	21 on	line 25 below, a	nd cor	ntinue d	on line 26.				
Percentage of income not allocated to Yukon: 100% minus percentage on line 20  Multiply line 22 by the percentage calculated on line 23  Lines 21 minus line 24 (if negative, enter "0"); or				× 7.049/ -				00			
Multiply line 22 by the percentage calculated on line 23 =		0/ minus navas	ato ~ c				0/	_			
Lines 21 minus line 24 (if negative, enter "0"); or			nage	on line 20			<u>%</u>	_ <u>_</u> _			24
		IE 23			=			_			- 24
aryou wore not a resident or runon, enter the amount nomine 21 Adjusted Tukon income tax = 25	· · · · · · · · · · · · · · · · · · ·	unt from line 21		Adiust	ad V	kon in	como tor		_		25
	Tyou word not a resident of Tukon, enter the amo	ant nom line 21		Aujusti	cu ru	KUII III	COINE LAX	-			_ 23

# 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	2	6
Base amount	- 6,000 00 <b>2</b>	7
Line 26 minus line 27 (if negative, enter "0")		8
Rate	× 5% 2	9
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	n 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 on		4
Net income from line 236 of your return		4
Universal Child Care Benefit repayment  Enter the amount from line 213 of your return		E
Add lines 34 and 35	_	5 6
Universal Child Care Benefit income		0
Enter the amount from line 117 of your return	_   a	7
Line 36 minus line 37 (if negative, enter "0")  Adjusted net incom		8
If your adjusted net income (line 38) is <b>less than \$25,000</b> , complete the following c enter "0" on line 47. If you had a spouse or common-law partner on December 31, 2 with the <b>higher net income</b> can claim this credit.  Basic credit  Claim \$30	2008, only the person	9
Enter the amount from line 38	40	
Base amount - 15,000 0		
Line 40 minus line 41 (if negative, enter "0")	42	
Applicable rate × 3%	43	
Multiply line 42 by line 43	<b>—</b> ,	4
Line 39 minus line 44 (if negative, enter "0")	= 4	5
Amount from line 33 $\times$ 80% =	4	6
Enter the amount from line 45 or 46, whichever is less  Yukon low	-income family tax credit	47
Line 33 minus line 47		
Enter the result on line 10 in Part 5 of this form	Yukon tax	= 48

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## **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's 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 2008 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 2008):				
If your spouse's or common-law partner's net income is \$31,524 or	less, enter \$5,276.			
Otherwise, enter the amount from line 5808 of his or her Form YT4	28.			1
Amount for children born in 1991 or later:		-		
Enter the amount from line 5825 of his or her Form YT428			+	2
Pension income amount:		-		
Enter the amount from line 5836 of his or her Form YT428			+	3
Disability amount:		-		
Enter the amount from line 5844 of his or her Form YT428			+	4
Tuition, education, and textbook amounts:		-		
Enter the territorial amount designated in your name on his or her				
Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was i	not a resident of Yukon, complete			
Schedule YT(S11)MJ to determine the amount to enter on this line			+	5
		_		
Add lines 1 to 5		_	=	6
Spouse's or common-law partner's taxable income:				
Enter the amount from line 260 of his or her return		7		
Enter the total of lines 5804, 5824, 5828, 5832, 5834, 5835, 5838,	5833, and 5856 of			
your spouse's or common-law partner's Form YT428	_	8		
Spouse's or common-law partner's adjusted taxable income:				
Line 7 minus line 8 (if negative, enter "0")	=			9
Line 6 minus line 9 (if negative, enter "0").				
Enter this amount on line 5864 in the	Yukon amounts transferred from your			
Yukon column in Part 3 of Form T2203.	spouse or common-law partner		<b> </b> =	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 textbo your 2007 <i>Notice of Assessment</i> or <i>Notice of</i>						1
Eligible tuition fees paid for 2008				2		
Education and textbook amounts for 2008						
Calculating your part-time amount: use column and TL11C. Do not include any month that is a Only one claim per month (maximum 12 months)	Iso included in colu		,			
Education amount:  Number of months from column B	× \$120 =		3			
Textbook amount:	Α ΨΙΖΟ —		_			
Number of months from column <b>B</b>	× <b>\$20</b> =	+	4			
Add lines 3 and 4	<del></del>	=	+	5		
Calculating your full-time amount: use column and TL11C. Only one claim per month (maximum		2202A, TL11A, TL11B,				
Education amount:  Number of months from column C	× \$400 =		6			
Textbook amount:	Λ <del>Ψ400</del> —		_ 0			
Number of months from column <b>C</b>	× <b>\$65</b> =	+	7			
Add lines 6 and 7	Α ΨΟΟ	=	+	8		
Add lines 2, 5, and 8 Total 2008	tuition, education, a	nd textbook amounts	=		+	9
Add lines 1 and 9	Total avai	lable tuition, education	on, and textbook an	nounts	=	10
Taxable income from line 260 of your return	one in Doub O of Cours	- T0000	-	11		
Total of lines 5804 to 5848 in the Yukon colu Line 11 minus line 12 (if negative, enter "0")	min in Part 3 of Form	1 12203	- <del>-</del>	12		
Unused Yukon tuition, education and textboo	k amounts claimed	for 2008:		13		
Enter the amount from line 1 or line 13, which		101 2000.	_			14
Line 13 minus line 14			=	15		
2008 tuition, education, and textbook amount Enter the amount from line 9 or line 15, which					1	16
Litter the amount nom line 3 of line 13, which	ievei is <b>iess</b>				<u> </u>	18
Add lines 14 and 16. If you are the student, e on line 5856 in the Yukon column in Part 3 of			education, and tex by the student fo		=	17
Complete lines 18 to 21 only	f you are the indiv	idual designated to	claim the student	's unused a	mounts.	
Enter the amount from line 9; if it is more than	n \$5,000, enter \$5,0	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						
in Part 3 of your Form T2203 OR on line 4 of				Г		
your Schedule YT(S2)MJ, an amount that is not more than the amount on line 20.	Yukon tuition ed	ucation, and textbo	ok amounts trans	ferred		21
	. akon taition, eu	acation, and textbo	on uniounts tidils			

## Yukon worksheet (MJ)

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 exp	, ·	ise or comr	non-law partner,		
and your dependent children bor	n in 1991 or later				
Medical expenses from line 330 of your federal Schedule	e 1				1
Enter \$1,962 or 3% of line 236 of your return, whichever	is <b>less</b>			_	2
Line 1 minus line 2 (if negative, enter "0"). Enter this ame	ount on line ME in the Y	ukon column	•	=	3
Line 13 – Yukon dividend tax credit					
Determine the amount to enter on line 13 in Section YT4	28MJ by completing or	e 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 retu	ırn, complete the followi	ng:			
Line 120 of your return		1			
Line 180 of your return		2	× 4.45% =		4
Line 1 minus line 2			× 11% –		

Add lines 4 and 5

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 <b>taxable income</b> from line 260 of your	return					_				1
Use the amount on line 1 to determine which <b>ONE</b> of the following columns you have to complete.	If line 1 is		If line 1 is mo		If line 1 is mo than <b>\$71,973</b> , bu		lf I	line 1 is mo	ore	
Enter the amount from line 1 in the applicable column	<b>\$35,986</b> or le	ss 	than <b>\$71</b> ,		more than <b>\$117</b> ,		th	nan <b>\$117,01</b>	1	2
Line 2 minus line 3 (cannot be negative)	<u> </u>	00	- 35,98 =	86 00	- 71,973 =	00	=	117,011	00	_
Multiply line 4 by line 5	× 5.9		=	3.6%	× 12.2°		× =	14.05		5 6
Northwest Territories tax on taxable income	+ 0	00	+ 2,12	23 00	+ 5,218 =	00	+	10,713	00	7 ] 8
Enter your Northwest Territories tax on taxable inc	come from line 8	<b>.</b>				_				9
Enter your Northwest Territories tax on split incom Add lines 9 and 10	ne from Form T1	206				- -	+			10 11
Enter your Northwest Territories non-refundable to line D in the Northwest Territories column in Part 3						12				
Northwest Territories dividend tax credit Credit calculated for line 13 on the Northwest Tel	rritories Workshe	eet (N	IJ)	+		13				
Northwest Territories overseas employment tax cr Amount from line 426 of federal Schedule 1	redit		× 45% =	+		14				
Northwest Territories minimum tax carry-over Amount from line 427 of federal Schedule 1			× 45% =	<u>+</u>		15				
Add lines 12, 13, 14, and 15 Line 11 minus line 16 (if negative, enter "0")				=		_ <b>▶</b> -				16 17
Northwest Territories additional tax for minimum to Amount from line 116 of Form T691	ax purposes		× 45% =			_	+			18
Add lines 17 and 18  Percentage of income allocated to Northwest Terr						-	= ×		<u>%</u>	19
Multiply line 19 by the percentage on line 20					ories income tax	_	=			21
Residents of Northwest Territories only: Enter Line 21 minus line 22 (if negative, enter "0")	the ternional for	eign t	ax credit irom	FOIII I	2036	- -				23
Political contribution tax credit										
Northwest Territories political contributions made Credit calculated for line 25 on the Northwest Territories		et (M.		6255	(maximum \$500)	24	_			25
Line 23 minus line 25 (if negative, enter "0")			-)		(**************************************	-	=			26
Risk capital investment tax credits										
Unused risk capital investment tax credits from pro- Line 26 minus 27 (if negative, enter "0")	evious years			(ma	aximum \$30,000)	<u>)</u>	_			<b>27</b>
Enter this amount on line 11 in part 5 of this form			N	orthwe	st Territories tax	<u> </u>	E			28

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## 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's 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 2008 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 2008):				
If your spouse's or common-law partner's net income is \$31,524 or less, enter	r \$6,044.			
Otherwise, enter the amount from line 5808 of his or her Form NT428.				1
Pension income amount:				
Enter the amount from line 5836 of his or her Form NT428			+	2
Disability amount: Enter the amount from line 5844 of his or her Form NT42	8		+	3
Tuition and education amounts: Enter the territorial amount designated in				
your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.			+	4
Add lines 1 to 4			=	5
Spouse's 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's or				
common-law partner's Form NT428	_	7		
Spouse's or common-law partner's adjusted taxable income:				
Line 6 minus line 7 (if negative, enter "0")	=		_	8
Line 5 minus line 8 (if negative, enter "0").	Northwest Territories amounts			
Enter this amount on line 5864 in the Northwest Territories	transferred from your spouse			
column in Part 3 of Form T2203.	or common-law partner		=	9

#### **Northwest Territories Tuition and Education Amounts**

If you were a **student** who was **a resident of 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 2007 Notice of Assessment or Notice of Reassessment						1
Eligible tuition fees paid for 2008  Education amount for 2008: Use columns B and C of forms T2202  TL11B, and TL11C (only one claim per month, maximum 12 more)			2			
Enter the number of months from column <b>B</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 2008 tuition and Add lines 1 and 5	coucation amounts  otal available tuition and			=	-	5 6
7.dd iii 63 i diid 5	otal available tallion and	- Cadcation amounts				Ü
Taxable income from line 260 of your return			7			
Total of lines 5804 to 5848 in the Northwest Territories column in						
Part 3 of Form T2203		_	8			
Line 7 minus line 8 (if negative, enter "0")		=	9			
Unused Northwest Territories tuition and education amounts clain	ned for 2008:					
Enter the amount from line 1 or line 9, whichever is <b>less</b>		_				10
Line 9 minus line 10		=	11			
2008 tuition and education amounts claimed for 2008:						
Enter the amount from line 5 or line 11, whichever is <b>less</b>				+		12
Add lines 10 and 12. If you are the student,						
	orthwest Territories tui					
Northwest Territories column in Part 3 of Form T2203.	amounts claimed by the	ne student for 2008				13
Complete lines 14 to 17 only if you are the indivi	dual designated to clai	m the student's unu	sed	amounts.		
Enter the amount from line 5; if it is more than \$5,000, enter \$5,000	00.					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 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 e	education amounts				17

## **Northwest Territories worksheet (MJ)**

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

Line 5808 — Age amount	
Maximum amount	6,044 00 1
Your net income from line 236 of your return	2
Base amount - 31,524 00	<u>)</u> 3
Line 2 minus line 3 (if negative, enter "0")	_ 4
Applicable rate × 15%	_ 5
Multiply line 4 by line 5	6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Northwest Territories column.	_
Line 5812 - Spouse or common-law partner amount	
Base amount	12,355 00 1
Spouse's or common-law partner's net income (from page 1 of your return)	- 12,000 00 1 - 2
Line 1 minus line 2 (if negative, enter "0")	
Enter this amount on line 5812 in the Northwest Territories column	= 3
Line 5016 Amount for an alimible dependent	
Line 5816 — Amount for an eligible dependant	
Base amount	12,355 00 1
Dependant's net income (from line 236 of his or her return)	2
Line 1 minus line 2 (if negative, enter "0")	
Enter this amount on line 5816 in the Northwest Territories column	_
Line 5820 - Amount for infirm dependants age 18 or older	
Complete this calculation for each dependant.	
Base amount	9,906 00 1
Dependant's net income (from line 236 of his or her return)	- <del>- 3,000 00</del> 2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,095, enter \$4,095)	= 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 <b>all</b> dependants.	
Line 5840 — Caregiver amount	
Complete this calculation for each dependant.	
Base amount	18,081 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 \$4,095, enter \$4,095)	= 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
	_

 $\hbox{Enter, on line 5840 in the Northwest Territories column, the total amount claimed for {\it all}\ dependants. } \\$ 

#### **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, 2008) 10,020 00 1 Supplement calculation if you were under age 18 on December 31, 2008. Maximum supplement 4,095 00 2 Total child care and attendant care expenses claimed for you by anyone 3 Base amount 2,399 00 Line 3 minus line 4 (if negative, enter "0") Line 2 minus line 5 (if negative, enter "0") Add lines 1 and 6 Enter this amount on line 5844 in the Northwest Territories column (maximum \$14,115), 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 Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428 Add lines 1 and 2 Dependant's taxable income (from line 260 of his or her return) Line 3 minus line 4 (if negative, enter "0") Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less 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 1991 or later Medical expenses from line 330 of your federal Schedule 1 Enter \$1,962 or 3% of line 236 of your return, whichever is less Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Northwest Territories column. **Line 5872** – Allowable amount of medical expenses for other dependants Complete this calculation for each dependant. Medical expenses for other dependant Enter \$1,962 or 3% of line 236 of the dependant's return, whichever is less

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

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

#### **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		1			
Line 180 of your return		2	× 6% =		4
Line 1 minus line 2	=	3	× 11.5% =	+	5
Add lines 4 and 5					
Enter this amount on line 13 in Section NT428MJ				=	6

### 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			1
	- 1	00 00	2
Line 1 minus line 2 (if negative, enter "0")	=		_ 3
	× 5	50 %	_ 4
Multiply line 3 by line 4	=		<sup>-</sup> 5
	+ 1	00 00	6 (
Add lines 5 and 6 (maximum \$500)			7
Enter this amount on line 25 in Section NT428MJ	=		_] 7

## 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.

If line 1 is more than \$37,885 but not more than \$123,184 but not more than	Jse the amount on line 1 to determine which ONE											
Enter the amount from line 1 in the applicable solumn.  - 0 00 - 37,885, but not more than \$75,769, but not more than \$123,184 or less \$37,885 or less \$37,885 or less \$37,885, but not more than \$123,184 or less	of the following columns you have to complete.											
than \$75,769 more than \$123,184		If line 1 is								If	line 1 is mo	re
column. Since 2 minus line 3 (cannot be negative)		<b>\$37,885</b> or les	ss	. ,	· .					th	an <b>\$123,1</b> 8	34
- 0 0 0 - 37,885 0 - 75,769 0 - 123,184 00	• •			u	an <b>\$15,10</b> 5	,	111016	111a11 \$125	, 104			
ine 2 minus line 3 (cannot be negative)	olumn.											
Auditiply line 4 by line 5    X		_ 0	00		37,885	00		75,769	00		123,184	00
Auditiply line 4 by line 5    Auditiply line 4 by line 5	ine 2 minus line 3 (cannot be negative)			=			=			=		
Nunavut tax on taxable income		× 4	%	×	7	%	×	9	%	×	11.5	%
Nunavut tax on taxable income	Multiply line 4 by line 5	=								=		
Enter your Nunavut tax on taxable income from line 8 Enter your Nunavut tax on split income from Form T1206  Add lines 9 and 10  Enter your Nunavut non-refundable tax credits from ne D in the Nunavut column in Part 3 of this form  Alunavut dividend tax credit:  Credit calculated for line 13 on the Nunavut Worksheet (MJ)  Alunavut overseas employment tax credit:  Amount from line 426 of federal Schedule 1  Alunavut minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Alunavut from line 127 of federal Schedule 1  Alunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Add lines 17 and 18  Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form  Add lines 19 by the percentage on line 20  Adjusted Nunavut income tax  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036		+ 0	00	+	1,515	00	+	4,167	00	+	8,435	00
Enter your Nunavut tax on taxable income from line 8 Enter your Nunavut tax on split income from Form T1206  Add lines 9 and 10  Enter your Nunavut non-refundable tax credits from ne D in the Nunavut column in Part 3 of this form  In D in the Nunavut column in Part 3 of this form  Credit calculated for line 13 on the Nunavut Worksheet (MJ)  Nunavut dividend tax credit:  Credit calculated for line 13 on the Nunavut Worksheet (MJ)  Nunavut overseas employment tax credit:  Amount from line 426 of federal Schedule 1  Nunavut minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Nunavut dividional tax for finimum tax purposes  Amount from line 16 (if negative, enter "0")  Nunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Nunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Nunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Nultiply line 19 by the percentage on line 20  Adjusted Nunavut income tax  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036	Nunavut tax on											
Enter your Nunavut tax on split income from Form T1206  Add lines 9 and 10  Enter your Nunavut non-refundable tax credits from ine D in the Nunavut column in Part 3 of this form  Aunavut dividend tax credit:  Credit calculated for line 13 on the Nunavut Worksheet (MJ)  Aunavut overseas employment tax credit:  Amount from line 426 of federal Schedule 1  Aunavut minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Add lines 12, 13, 14, and 15  Ine 11 minus line 16 (if negative, enter "0")  Aunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Add lines 17 and 18  Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form  Add lines 19 by the percentage on line 20  Adjusted Nunavut income tax  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036	Add lines 6 and 7 taxable income	=	Ш				=			=		
Enter your Nunavut tax on split income from Form T1206  Add lines 9 and 10  Enter your Nunavut non-refundable tax credits from  Ine D in the Nunavut column in Part 3 of this form  Ine D in the Nunavut column in Part 3 of this form  Ine D in the Nunavut column in Part 3 of this form  Ine D in the Nunavut dividend tax credit:  Credit calculated for line 13 on the Nunavut Worksheet (MJ)  Indunavut overseas employment tax credit:  Amount from line 426 of federal Schedule 1  Indunavut minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Indunavut additional tax for minimum tax purposes  Amount from line 16 (if negative, enter "0")  Indunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Indulational tax for minimum tax purposes  Amount from line 116 of Form T691  Indulational tax for minimum tax purposes  Add lines 17 and 18  Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form  Add lines 19 by the percentage on line 20  Adjusted Nunavut income tax   Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036												
Enter your Nunavut tax on split income from Form T1206  Add lines 9 and 10  Enter your Nunavut non-refundable tax credits from ine D in the Nunavut column in Part 3 of this form  Aunavut dividend tax credit:  Credit calculated for line 13 on the Nunavut Worksheet (MJ)  Aunavut overseas employment tax credit:  Amount from line 426 of federal Schedule 1  Aunavut minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Add lines 12, 13, 14, and 15  Ine 11 minus line 16 (if negative, enter "0")  Aunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Add lines 17 and 18  Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form  Add lines 19 by the percentage on line 20  Adjusted Nunavut income tax  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036												
Enter your Nunavut tax on split income from Form T1206  Add lines 9 and 10  Enter your Nunavut non-refundable tax credits from ine D in the Nunavut column in Part 3 of this form  Aunavut dividend tax credit:  Credit calculated for line 13 on the Nunavut Worksheet (MJ)  Aunavut overseas employment tax credit:  Amount from line 426 of federal Schedule 1  Aunavut minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Add lines 12, 13, 14, and 15  Ine 11 minus line 16 (if negative, enter "0")  Aunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Add lines 17 and 18  Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form  Add lines 19 by the percentage on line 20  Adjusted Nunavut income tax  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036	Enter your Nunavut tax on taxable income from lin	e 8										
Add lines 9 and 10  Enter your Nunavut non-refundable tax credits from nne D in the Nunavut column in Part 3 of this form  Valuavut dividend tax credit:  Credit calculated for line 13 on the Nunavut Worksheet (MJ)  Junavut overseas employment tax credit:  Amount from line 426 of federal Schedule 1  Valuavut minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Valuavut minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Valuavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Valuavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Valuavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Add lines 17 and 18  Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form  Adjusted Nunavut income tax  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036									_	+		
Ine D in the Nunavut column in Part 3 of this form    Valua	Add lines 9 and 10								_	=		
Ine D in the Nunavut column in Part 3 of this form    Valua									_			
Ine D in the Nunavut column in Part 3 of this form    Valua	Enter vour Nunavut non-refundable tax credits fror	n										
Credit calculated for line 13 on the Nunavut Worksheet (MJ) + 13 Nunavut overseas employment tax credit:  Amount from line 426 of federal Schedule 1	ine D in the Nunavut column in Part 3 of this form								12			
Credit calculated for line 13 on the Nunavut Worksheet (MJ) + 13 Nunavut overseas employment tax credit:  Amount from line 426 of federal Schedule 1												
Nunavut overseas employment tax credit:  Amount from line 426 of federal Schedule 1  Nunavut minimum tax carry-over:  Amount from line 427 of federal Schedule 1  Add lines 12, 13, 14, and 15  Inine 11 minus line 16 (if negative, enter "0")  Nunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Add lines 17 and 18  Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form  Multiply line 19 by the percentage on line 20  Adjusted Nunavut income tax  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036		sheet (M.I)				+			13			
Amount from line 426 of federal Schedule 1		ericet (me)				Ė			0			
Amount from line 427 of federal Schedule 1			1	× 11	5% —	+			14			
Amount from line 427 of federal Schedule 1				A 40	70 —	-			- ' -			
Add lines 12, 13, 14, and 15 Line 11 minus line 16 (if negative, enter "0")  Nunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691  Add lines 17 and 18  Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form  Multiply line 19 by the percentage on line 20  Adjusted Nunavut income tax  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036	<u>-</u>		1	× 11	50/				15			
Line 11 minus line 16 (if negative, enter "0")  Nunavut additional tax for minimum tax purposes  Amount from line 116 of Form T691				^ <del>1</del> \	76 —				- '`			I
Amount from line 116 of Form T691										_		+
Amount from line 116 of Form T691									_	_		
Add lines 17 and 18 Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form  Multiply line 19 by the percentage on line 20  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036	·		1	v. 41	<b>-</b> 0/							
Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form  Multiply line 19 by the percentage on line 20  Adjusted Nunavut income tax  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036				× 43	5% =				_			-
Multiply line 19 by the percentage on line 20  Adjusted Nunavut income tax  Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036									_			
Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036		olumn 5 of the o	chart i						_			<u>%</u>
	Multiply line 19 by the percentage on line 20				Adjusted	Nuna	avut in	come tax	_	=		
ine 21 minus line 22 (if negative, enter "0")		reign tax credit	from	Form <sup>-</sup>	Г2036				_			
		tax credit					(cla	aim \$500)	622	9 —		
ing 00 minus line 04 (if negative, enter "0")												
	Inter this amount on line 12 in Part 5 of this form						Nu	navut tax	(	=		
Residents of Nunavut only: Volunteer firefighters tax credit (claim \$500) 6229	Line 21 minus line 22 (if negative, enter "0")  Residents of Nunavut only: Volunteer firefighters  Line 23 minus line 24 (if negative, enter "0")  Enter this amount on line 12 in Part 5 of this form	tax credit					•		_	= 9 – =		
IDO CICI MUNICI UNO CICI LIT NO CICTURO CONTON "[1]")												
	Ther this amount on line 12 in Part 5 of this form						Nu	navut tax	_	E		
							Nu	navut tax		<u></u>		
	Chart for line 5922 in the Nunevust column in l	Port 2 (rooidon	to of I	Nunav	ut only)							
Enter this amount on line 12 in Part 5 of this form    Solution		•			• •	snace	atta	rh a sona	rato	sheet	of naner)	_
Enter this amount on line 12 in Part 5 of this form    Sunavut tax   =	Details of amount for young children less tha	ii o years or ag	le (ii )	you ne		_		_	i			
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	Relationsh	ip to y	ou/	1				So			umbe
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 pame  Relationship to you  Child's pame  Relationship to you  Child's date of birth  Social insurance numb					Year		ivionth	Day		(if	available)	
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 date of birth  Social insurance numb	Office 3 flattic											
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 pame  Relationship to you  Child's pame  Relationship to you  Child's date of birth  Social insurance numb	Offind 3 Harrie											
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 pame  Relationship to you  Child's pame  Relationship to you  Child's date of birth  Social insurance numb	Offind 3 Harrie					+						
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 pame  Relationship to you  Child's pame  Relationship to you  Child's date of birth  Social insurance numb	Offind 3 Harrie											

T2203 - 2008

## **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's 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 2008 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					1
Age amount (if he or she was 65 or older in 2008):		_			
If your spouse's or common-law partner's net income is \$31,524 or	less, enter \$8,520.				
Otherwise, enter the amount from line 5808 of his or her Form NU4	28.		+		2
Pension income amount:		_			
Enter the amount from line 5836 of his or her Form NU428			+		3
Disability amount: Enter the amount from line 5844 of his or her F	orm NU428	_	+		4
<b>Tuition, education, and textbook amounts</b> : Enter the territorial are her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was complete Schedule NU(S11)MJ to determine the amount to enter or	s not a resident of Nunavut,	_	+		5
		_			_
Add lines 1 to 5			=		6
Spouse's or common-law partner's taxable income:		_		•	
Enter the amount from line 260 of his or her return		7			
Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of your specimen law partner's Form NUL 428	pouse's or				
common-law partner's Form NU428		- 8		1	
Spouse's or common-law partner's adjusted taxable income:					_
Line 7 minus line 8 (if negative, enter "0")	=	_ ▶	_		9
Line 6 minus line 9 (if negative, enter "0").					
Enter this amount on line 5864 in the	Nunavut amounts transferred from				
Nunavut column in Part 3 of Form T2203.	your spouse or common-law partner	_	=		10

### **Nunavut Tuition, Education, and Textbook Amounts**

If you were a **student** who was **a resident of Nunavut**, complete the regular Schedule NU(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 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, education, and textbook 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 textboo your 2007 Notice of Assessment or Notice of					1
Eligible tuition fees paid for 2008			2		
Education and textbook amounts for 2008 Calculating your part-time amount: use column and TL11C. Do not include any month that is all Only one claim per month (maximum 12 months)	so included in column				
Education amount:  Number of months from column B	× \$120 =	3			
Textbook amount: Number of months from column B Add lines 3 and 4	× \$20 = +	4	5		
Calculating your full-time amount: use column and TL11C. Only one claim per month (maximum		2A, TL11A, TL11B,	<u> </u>		
Education amount: Number of months from column C	× \$400 =	6			
Number of months from column C  Add lines 6 and 7	× \$65 = +	7	8		
	uition, education, and			+	9
Add lines 1 and 9	<u> </u>	e tuition, education, and tex	book amounts	=	10
Taxable income from line 260 of your return			11		
Total of lines 5804 to 5848 in the Nunavut col Part 3 of Form T2203.	umn in		12		
Line 11 minus line 12 (if negative, enter "0")		<u> </u>	13		
Unused Nunavut tuition and education amour Enter the amount from line 1 or 13, whichever		<u> </u>			14
Line 13 minus line 14		<u> </u>	15		
2008 tuition, education, and textbook amount Enter the amount from line 9 or line 15, which				+	16
Add lines 14 and 16. If you are the student, enter this amount on line 5856 in the Nunavut column in Part 3 of Form T2203.	Nunavut tu	ition, education, and textl claimed by the stu		=	17
Complete lines 18 to 21 only i	you are the individu	al 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 Nur	avut column				
in Part 3 of your Form T2203, OR on line 5 of					_
your Schedule NU(S2)MJ, an amount that		Nunavut tuition, e			
is not more than the amount on line 20.		textbook amoun	s transferred		21

## Nunavut worksheet (MJ)

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

Line 5808 – Age amount	
Maximum amount	8,520 00 1
Your net income from line 236 of your return	2
	3
Line 2 minus line 3 (if negative, enter "0")	4
Applicable rate × 15%	5
Multiply line 4 by line 5	<u> </u>
Line 1 minus line 6 (if negative, enter "0").	
Enter this amount on line 5808 in the Nunavut column.	= 7
Line 5812 - Spouse or common-law partner amount	
Base amount	11,360 00 1
Spouse's or common-law partner's net income (from page 1 of your return)	2
Line 1 minus line 2 (if negative, enter "0")	
Enter, on line 5812 in the Nunavut column, the amount on line 3	= 3
Line 5816 – Amount for an eligible dependant	
Base amount	11,360 00 1
Dependant's net income (from line 236 of his or her return)	- 11,300 00 1 - 2
Line 1 minus line 2 (if negative, enter "0")	
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.	
Dana arrayant	0.000 00.4
Base amount  Dependently not income (from line 226 of his or hor return)	9,906 00 1
Dependant's net income (from line 236 of his or her return)  Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,095, enter \$4,095)	- 2 3
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed	3
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 <b>all</b> dependants.	
Line 5840 — Caregiver amount	
Complete this calculation for each dependant.	
Base amount	18,081   00 1
Dependant's net income (from line 236 of his or her return)	- 10,001 00 1 - 2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,095, enter \$4,095)	= 3
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed	_ 3
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 <b>all</b> dependants.	

## Nunavut worksheet (MJ) (continued)

Base amount (enter this amount on line 7 if you were 18 years of		n December :	31, 2008)		11,360   0	0 1
Supplement calculation if you were under age 18 on December	31, 2008.		4.00	-   00 -		
Maximum supplement			4,09	5 00 2		
Total child care and attendant care expenses claimed for you by anyone		3				
Base amount		,399 00 4				
Line 3 minus line 4 (if negative, enter "0")	_ =	,000 00 4	. —	5		
Line 2 minus line 5 (if negative, enter "0")			=	+		6
		_				
Add lines 1 and 6				<u>=</u>		7
Enter this amount on line 5844 in the Nunavut column (maximum for the claim on line 5848.	\$15,455), <b>unles</b>	ss this chart i	s being comple	eted		
Line 5848 — Disability amount transferred from a dep	pendant					
Complete this calculation for each dependant.	peridurit					
If your dependant was not a resident of Nunavut at the end of	the year Form	NI IA28 and th	ne chart for line	5811 mont	ioned in the	
calculation below must be completed for the dependant as if he or					ioned in the	
				•	1	
Enter the amount from line 7 of the chart for line 5844 for the deperture Total of amounts your dependant can claim on lines 5804 to 5840		orm NII 1420				_ 1
Add lines 1 and 2			- <sup>2</sup>			
Dependant's taxable income (from line 260 of his or her return)						_ 4
Line 3 minus line 4 (if negative, enter "0")				=		— <sub>5</sub>
				_	'	
Allowable amount for this dependant: Enter the amount from line	1 or line 5, which	hever is <b>less</b>				6
Enter, on line 5848 in the Nunavut column, the total amount claim						
=, c into cono in the realization column, the total amount oldlin	ned for <b>all</b> depen	ndants.				
	ned for <b>all</b> depen	ndants.				
Line ME — Allowable amount of medical expenses for	•		on-law partr	ner, and yo	ur dependent	t
	•		on-law partr	ner, and yo	ur dependent	t
Line ME — Allowable amount of medical expenses for	•		on-law partr	ner, and yo	ur dependent	t 1
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less	or self, spous	se or comm	-	ner, and yo	ur dependent	t 1 2
Line ME   - Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1	or self, spous	se or comm	-	ner, and yo	ur dependent	t 1 2 3
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less	or self, spous	se or comm	-	<u>=</u>	ur dependent	t 1 2
Line ME  — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line	or self, spous	se or comm	-	<u>=</u>	ur dependent	t 1 2 3
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less	or self, spous	se or comm	-	<u>=</u>	ur dependent	t 1 2 3
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line	or self, spous	se or comm	-	<u>=</u>	ur dependent	t 1 2 3
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872 — Allowable amount of medical expenses	or self, spous	se or comm	-	<u>=</u>	ur dependent	t 1 2 3
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872 — Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whichever	or self, spous  ne ME in the Nu  for other dep	navut columr	-	<u>=</u>	ur dependent	t 1 2 3 1 1 2 1 2
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872 — Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant	or self, spous  ne ME in the Nu  for other dep	navut columr	-	<u>=</u>	ur dependent	t1 3 3
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872 — Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whichever	ne ME in the Nu  for other deporter is less 0, enter \$10,000	inavut columnendants	-	<u>=</u>	ur dependent	1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872 — Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whicheve Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000 Enter, on line 5872 in the Nunavut column, the total amount claim	ne ME in the Nu  for other depo	inavut columnendants	-	<u>=</u>	ur dependent	1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872 — Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whicheve Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000 center, on line 5872 in the Nunavut column, the total amount claim  Line 13 — Nunavut dividend tax credit	ne ME in the Nu  for other deponder is less 0, enter \$10,000 ned for all depen	endants	).		ur dependent	1 2 3 3 4 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
Line ME  — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872  — Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whicheve Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000 Enter, on line 5872 in the Nunavut column, the total amount claim  Line 13  — Nunavut dividend tax credit  Determine the amount to enter on line 13 in Section NU428MJ by	or self, spous  ne ME in the Nu  for other dep  ver is less 0, enter \$10,000  ned for all depen	endants  or comm  onavut column  endants	n.		ur dependent	t 1 2 3 3 3
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872 — Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whicheve Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000 center, on line 5872 in the Nunavut column, the total amount claim  Line 13 — Nunavut dividend tax credit	or self, spous  ne ME in the Nu  for other dep  ver is less 0, enter \$10,000  ned for all depen	endants  or comm  onavut column  endants	n.		ur dependent	1 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Line ME  — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872  — Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whicheve Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000 center, on line 5872 in the Nunavut column, the total amount claim  Line 13  — Nunavut dividend tax credit  Determine the amount to enter on line 13 in Section NU428MJ by  • If you have an amount at line 120 and no amount at line 180 of Line 120 of your return	or self, spous  ne ME in the Nu  for other dep  ver is less 0, enter \$10,000  ned for all depen	endants  or comm  onavut column  endants	n.	ations:	ur dependent	1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Line ME — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872 — Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whicheve Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000 enter, on line 5872 in the Nunavut column, the total amount claim  Line 13 — Nunavut dividend tax credit  Determine the amount to enter on line 13 in Section NU428MJ by  If you have an amount at line 120 and no amount at line 180 of	or self, spous  ne ME in the Nu  for other dep  ver is less 0, enter \$10,000  ned for all depen	endants  or comm  onavut column  endants	ollowing calcul	ations:	ur dependent	t1 3 3
Line ME  Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872  Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whicheve Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000 enter, on line 5872 in the Nunavut column, the total amount claim  Line 13  Nunavut dividend tax credit  Determine the amount to enter on line 13 in Section NU428MJ by  If you have an amount at line 120 and no amount at line 180 of Line 120 of your return	or self, spous  ne ME in the Nu  for other deport  ver is less 0, enter \$10,000  ned for all depen  v completing one of your return, co	endants  or of the two formplete the formple	ollowing calcul	ations:	ur dependent	1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
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Line ME  — Allowable amount of medical expenses for children born in 1991 or later  Medical expenses from line 330 of your federal Schedule 1  Enter \$1,962 or 3% of line 236 of your return, whichever is less  Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line  Line 5872  — Allowable amount of medical expenses  Complete this calculation for each dependant.  Medical expenses for other dependant  Enter \$1,962 or 3% of line 236 of the dependant's return, whicheve Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000 center, on line 5872 in the Nunavut column, the total amount claim  Line 13  — Nunavut dividend tax credit  Determine the amount to enter on line 13 in Section NU428MJ by  If you have an amount at line 120 and no amount at line 180 of Line 120 of your return  Enter this amount on line 13 in Section NU428MJ.  If you have amounts at lines 180 and 120 of your return, complete	or self, spous  ne ME in the Nu  for other deport  ver is less 0, enter \$10,000  ned for all depen  v completing one of your return, co	endants  or of the two formplete the formple	ollowing calcul	ations:	ur dependent	t133

Newfoundland and Labrador		
Enter the amount from line 59 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 45 of Section MB428MJ in Part 4	+	6
Saskatchewan		
Enter the amount from line 55 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	+ 1	10
Northwest Territories		
Enter the amount from line 28 of Section NT428MJ in Part 4	1	11
Nunavut		
Enter the amount from line 25 of Section NU428MJ in Part 4	+ 1	12
Provincial and territorial taxes		
Add lines 1 through 12. Enter this amount on line 428 of your return.	<u> </u>	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 Labrade	or research and development tax credit	T1129
	Ontario apprenticeship train		ON479
Ontario	Ontario residents only:	Ontario senior homeowners' property tax grant Ontario property and sales tax credit Ontario political contribution tax credit	ON479
		Ontario focused flow-through share tax credit  Co-op education and apprenticeship tax credit	T1221 MB479
		Odour-control tax credit	T4164
Manitoba	Manitoba residents only:	Education property tax credit School tax credit for homeowners Green energy equipment tax credit (Purchaser) Green energy equipment tax credit (Manufacturer)	MB479
		Book publishing tax credit (Individual)	T1299
Saskatchewan	Saskatchewan residents only: Graduate retention program tuition rebate		SK479
	British Columbia venture ca	apital tax credit (if resident when investment made)	BC479
British Columbia	British Columbia residen		BC479
		British Columbia mining exploration tax credit	T88 T1014
		Training tax credit (Individuals) Training tax credit (Employers)	T1014 T1014-1
	Yukon political contribution Labour-sponsored venture	tax credit capital corporation tax credit	YT479
Yukon		nall business investment tax credit	YT479
		kon First Nations income tax credit esearch and development tax credit	YT432 T1232
Northwest Territories	Northwest Territories res	idents only: Cost of living tax credit	NT479
Nunavut	Political contribution tax cre Unused risk capital investn Nunavut residents only: (	nent tax credits	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**.