Information on the Form T2203, *Provincial and Territorial Taxes* for 2009 – 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 2009 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 2009.

Form T2203

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 2009);

- Part 4 Provincial or territorial tax (multiple jurisdictions) (complete for each province/territory to which income is allocated for 2009);
- 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 2009 – MULTIPLE JURISDICTIONS

Use this form to calculate your provincial and/or territorial taxes for 2009 if either of the following applies:

- you resided in a province or territory on December 31, 2009 (or the date you left Canada if you emigrated from Canada in 2009), 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 2009 carrying on business in more than one province or territory in Canada.

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

Complete and attach to your 2009 tax return only the parts of this form and any related schedules you need to calculate the provincial and/or 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 – 2009*.

	Part 1	- Allocating	income to	multiple	iurisdictions
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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 2009.

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 outside of Canada on Form T691. If you have income allocated to Quebec, continue on line 11		u earned
Enter the amount of your basic federal tax from line 429 of Schedule 1	4	
If you have to pay tax on split income, enter the amount from line 12 of Form T1206. Otherwise, enter "0".	5	
Federal surtax on income you earned outside Canada		
Complete this section only if you have income allocated to "Other" (line 5222) in Part 1, and you are	not subject to minimur	n tax.
Enter the amount from line 4 or line 5, whichever is more .		6
Enter the percentage of income you allocated to "Other" on line 5222 (from column 5 of the chart in F	Part 1).	% 7
Multiply line 6 by the percentage on line 7.	=	8
Federal surtax rate	X	48% 9
Multiply line 8 by line 9. Federal surtax on income you earned out:	side Canada =	10
Enter the amount from line 10 directly below line 429 of Schedule 1, and write "federal surtax on incoutside Canada." Add this amount to the basic federal tax on line 429, and subtract line 405 from the at the federal tax on line 406 of Schedule 1.		
Refundable Quebec abatement		
Complete this section only if you have income allocated to Quebec (line 5214) in Part 1.		
Enter the amount from line 4 or line 5, whichever is more , or,		
if you are subject to minimum tax, the amount from line 102 of Form T691.		11
Enter the percentage of income you allocated to Quebec on line 5214 (from column 5 of the chart in	Part 1). ×	% 12
Multiply line 11 by the percentage on line 12.	=	13
Rate for the refundable Quebec abatement	×	16.5% 1 4
Multiply line 13 by line 14.		
Enter the result on line 440 of your return. Refundable Quebe	c 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, enter on this line the amount from line 24 of your Schedule YT(S11).

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

Basic personal amount Amount from worksheet for line 5808 Amount from worksheet for line 5812 Dependant's net income 5612	5804 5808 5812		wfoundla Labrador		Prince Edwa Island (PE)				3
Amount from worksheet for line 5808 Amount from worksheet for line 5812 Dependant's net income 5612	5808		7 770				Nova Scotia (NS)		
Amount from worksheet for line 5808 Amount from worksheet for line 5812 Dependant's net income 5612			7,778	3 00	7,708	00	•	7,981	00
Dependant's net income 5612	5812		+		+		+		
			+		+		+		
	'								
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		+		+		+		
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 \$1,104, 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	+	\perp	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		+	\perp	+		+		
Amount from Schedule (S11) or (S11)MJ	5856		+	\perp	+		+		
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		\top	5644 +		5645 +		
Allowable amount of medical expenses (ME):				\top					
Amount from worksheet for line ME	ME		+		+		+		
Amount from worksheet for line 5872	5872	5781	+		5782 +		5783 +		
Amount from line 345 of Schedule 9	345		+		+		+		
Subtotal	•		=		=		=		
	•		× 7	.7%	× 9.8	3%	×	8.79	1%
	Α		=		=		=		
Amount from line 347 of Schedule 9	347								
			× 15	.5%	× 16.7	7%	×	17.5	%
	В		=		=		=		
Amount from line A above	С		+		+		+		
Add lines B and C. Total non-refundable tax credits	D	5789	=		5790 =		5791 =		

^{*} Complete the chart for line 5823 on the last page of Section PE428MJ or NS428MJ in Part 4.

^{**} If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$10,497 eligible expenses for each child. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

^{***} When completing line 5860 for the NL and/or NS columns, if the child was **not a resident of that province** at the end of the year, complete that province's Schedule (S11)MJ for the child as if he or she were a resident of that province at the end of the year. When completing line 5860 for the PE column, if the child was **not a resident of Prince Edward Island** at the end of the year, enter the **lesser** of the federal or the applicable provincial or territorial amount designated to you on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

		New Brunswick (NB)		Ontario (ON)		Manitoba (MB)		a			
Basic personal amount	5804			8,605	00		8,881	00		8,134	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 or 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 \$1,228, whichever is less							ı				
Amount from worksheet for line 5840	5836	1	+			гсог	+	-	FC07	<u>+</u>	+
Amount from worksheet for line 5844	5840	5932			_	5625 5632		-	5687		+
Amount from worksheet for line 5848	5844	5933				5639		-	5688		+
Amount from line 319 of Schedule 1	5848	5934	+			5039	<u>+</u> +	\vdash	2009	+	+
Amount from Schedule (S11) or (S11)MJ	5852 5856		+				+	-		+	+
	_ 5656		Т				т				+
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	+	\perp	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	5872	5937	+			5784	+	ш	5692	+	
Amount from line 345 of Schedule 9	345		+				+	ш		+	
Subtotal	-		=				=	Ш		=	
			×	9.65	%		× 6.05	<u>%</u>		× 10.8	3%
	Α		=				=			=	
Amount from line 347 of Schedule 9	347										
	_		×	17.95°	<u>%</u>		× 11.16	%		× 17.4	<u> </u>
Amount from line A chave	В		=				=	_		=	
Amount from line A above	_ C	F00.4	+		_	F700	<u>+</u> -	-	F000	+	+
Add lines B and C. Total non-refundable tax credits	_ D	5694			L	5792	=	Щ	5693	=	\perp
ON residents only: Line 1 amount from the ON worksheet for line ME						5788					

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

^{**} If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$10,835 of eligible expenses for each child if you were a resident of Ontario and up to \$10,000 for each child if you were a resident of Manitoba. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

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

		Saskatchewan (SK)	Alberta (AB)	British Columbia (BC)
Basic personal amount	5804	13,269 00	16,775 00	9,373 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	5619 +	5620 +	5621 +
SK residents only: Enter the number of dependent children	•			
born in 1991 or later. * 6370 × \$4,915 =		5821 +		
SK residents only: If you are 65 or older claim \$1,146		5822 +		
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
AB and BC residents only: adoption expenses **	5833		+	+
Province of residence only: SK and BC: amount from line 314 of Schedule 1 or \$1,000, whichever is less. AB: amount from line 314 of Schedule 1 or \$1,292, whichever is less	5836	+	+	+
Amount from worksheet for line 5840	5840	5626 +	5627 +	5628 +
Amount from worksheet for line 5844	5844	5633 +	5634 +	5635 +
Amount from worksheet for line 5848	5848	5640 +	5641 +	5642 +
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Enter the total provincial amounts designated in your name				
by a child on Form T2202, T2202A, TL11A, TL11B, or TL11C. ***	5860	5778 +	5779 +	5780 +
Amount from applicable Schedule (S2)MJ	5864	5647 +	5648 +	5649 +
Allowable amount of medical expenses (ME):				
Amount from worksheet for line ME	ME	+	+	+
Amount from worksheet for line 5872	5872	5785 +	5786 +	5787 +
SK residents only: Enter your unused graduate tax exemption from your 2008 notice of assessment or notice of reassessment. Amount from line 345 of Schedule 9	345	5879 +	+	+
Subtotal		=	=	=
		× 11%	× 10%	× 5.06%
	Α	=	=	=
AB: amount from line 3 of the worksheet for line 347	В		× 12.75%	
	С		=	
SK and BC: amount from line 347 of Schedule 9 AB: amount from line 6 of the worksheet for line 347	347			
		× 15%	× 21%	× 14.7%
	D	=	=	=
SK and BC: add lines A and D.				
AB: add lines A, C and D. Total non-refundable tax credits	E	5793 =	5794 =	5795 =
Alberta only: Line 1 amount from the Alberta worksheet (MJ) for line 347			5895	

^{*} Complete the chart for line 5821 on the last page of section SK428MJ in Part 4.

^{**} If you meet the rules for claiming an amount on line 313 of federal Schedule 1, you can claim up to \$11,473 of eligible expenses for each child if you were a resident of Alberta and up to \$10,909 for each child if you were a resident of British Columbia. The claim may be split between parents as long as the combined total claimed for a child is not more than the amount before the split.

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

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

			Yukon		N	lorthwest		Nunavut
			(YT)		Ter	ritories (N7	7)	(NU)
Basic personal amount	5804		10,320	00		12,664 0	0	11,644 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:							-1	
Enter the number of young								
children born in 2003 or later.* 6371 × \$1,200 =				.			5823	
Amount from line 308 of Schedule 1	5824		+	<u> </u>		+	_	+
Amount from line 310 of Schedule 1	5828		+	<u> </u>		+	_	+
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 less .	5836		+			+	_	+
YT: amount from line 315 of Schedule 1								
NT and NU: amount from worksheet for line 5840	5840	5942	+		5678	+	5679	+
YT: amount from line 316 of Schedule 1								
NT and NU: amount from worksheet for line 5844	5844	5943	+		5680	+	5681	+
YT: amount from line 318 of Schedule 1								
NT and NU: amount from worksheet for line 5848	5848	5944	+		5682	+	5683	+
Amount from line 319 of Schedule 1	5852		+			+		+
Amount from Schedule (S11) or (S11)MJ	5856		+			+		+
Enter the total territorial amounts designated in your name								
by a child on Form T2202, T2202A, TL11A, TL11B, or TL11C.**	5860	5945	+		5796	+	5797	+
Amount from applicable Schedule (S2)MJ	5864	5946	+		5684	+	5685	+
Allowable amount of medical expenses (ME):								
Amount from worksheet for line ME	ME		+			+		+
YT: amount from line 331 of Schedule 1								
NT and NU: Amount from worksheet for line 5872	5872	5947	+		5800	+	5801	+
Amount from line 345 of Schedule 9	345		+			+		+
Subtotal	'		=		'	=		=
			× 7.04	%		× 5.9%	_	× 4%
	Α		=		,	=	_	=
Amount from line 347 of Schedule 9	347							
			× 12.76	 		× 14.05%		× 11.5%
	В		=	 		= 14.0070		=
Amount from line A above	C		+	+-1		+		+
Add lines B and C. Total non-refundable tax credits	D	5695		 	5798		— ₅₇₉₉	
Total Holl Total and UK of Cults		0000			0,00			

^{*} Complete the chart for line 5823 on the last page of Section NU428MJ in Part 4.

^{**} 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 taxable income from line 260 of your return.				-				1
Use the amount on line 1 to determine which ONE of the following columns you have to complete.	If line 1 is \$31,061 or less							
Enter the amount from line 1 in the applicable column.		2		2				2
	<u> </u>	3 – 31,	,061 00	3		62,121	00	3
Line 2 minus line 3 (cannot be negative)		4 =		4	=			4
		5 <u>×</u>	12.8%	5	×	15.5	5%	5
Multiply line 4 by line 5.		6 =		6	=			6
	+ 0 00	7 + 2,	,392 00	7	+	6,367	00	7
Add lines 6 and 7. Newfoundland and Labra tax on taxable inc		8 =		8	_			8
Enter your Newfoundland and Labrador tax on taxable in				_				9
Enter your Newfoundland and Labrador tax on split inco	me from Form T1206.				+			10
Add lines 9 and 10.				-	=_			11
Enter your Newfoundland and Labrador non-refundable line D in the Newfoundland and Labrador column in Part				12				
Residents of Newfoundland and Labrador only:								
Newfoundland and Labrador dividend tax credit Credit calculated for line 13 on the <i>NL Worksheet (MJ)</i>				10				
		+		13				
Residents of Newfoundland and Labrador only: Newfoundland and Labrador overseas employment tax of								
Amount from line 426 of federal Schedule 1	× 51.3% =	+		14				
Newfoundland and Labrador minimum tax carry-over	× 51.3% =			4.5				
Amount from line 427 of federal Schedule 1 Add lines 12 to 15.	× 31.3% =	+		15			ı	16
Line 11 minus line 16 (if negative, enter "0")					=			17
NL additional tax for minimum tax purposes				-	_			. ''
Amount from line 117 of Form T691	× 51.3% =				+			18
Add lines 17 and 18.				-	=			19
Percentage of income allocated to Newfoundland and La from column 5 of the chart in Part 1 of this form	abrador			-	×		%	20
Multiply line 19 by the percentage on line 20.				-	=			21
If you were not a resident of Newfoundland and Labra Adjustments for residents of Newfoundland and		ne 21 on line 2	8, and co	ntinu	e.			
Total of NL amounts from lines 5833 and 5836	7.70/		ı					
in the NL column in Part 3 of this form	× 7.7% =			22				
NL dividend tax credit from line 13 in this section	action	+		23				
NL overseas employment tax credit from line 14 in this s	ection	+		24				
Add lines 22, 23, and 24. Percentage of income not allocated to NL: 100% minus	percentage on line 20	=	%	25 26				
Multiply line 25 by the percentage calculated on line 26.	percentage on line 20	<u>×</u>		26				27
	A		llond or -		_			21
Line 21 minus line 27 (if negative, enter "0"); or if you were not a resident of NL, enter the amount from I		ted Newfound Labrador in			=_			28

Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 28 on the previous page.			28
Residents of Newfoundland and Labrador only:			20
Enter the provincial foreign tax credit from Form T2036.		. <u>-</u>	29
Line 28 minus line 29 (if negative, enter "0")		=	30
Political contribution tax credit			
Enter the Newfoundland and Labrador political contributions made in 2009.	75	31	
Credit calculated for line 32 on the <i>NL Worksheet (MJ)</i>	(maximum \$500)		32
Line 30 minus line 32 (if negative, enter "0")		=	33
I also and a second and a second and a second also are also			
Labour sponsored venture capital tax credit Enter the credit amount from Certificate(s) NL LSVC-1.		C17C	• 34
Line 33 minus line 34 (if negative, enter "0")		<u>6176</u> – =	35
Line 33 minus line 34 (ii negative, enter 0)		. <u>–</u>	33
Direct equity tax credit			
Enter the amount of credit from Form T1272.		_	36
Line 35 minus line 36 (if negative, enter "0")		=	37
		· -	
NL resort property investment tax credit			
Enter the credit amount from Form T1297.			38
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, 2009, you have to agree	on who will claim this ta	ax reduction.	
Only one of you can claim it for your family. However, any unused amount can be clair	ned by the other persor	n.	
The chart to calculate any unused amount is on the next page.			
		0400	
Unused low-income tax reduction from your spouse or common-law partner, if applicable line 20 minus line 40 (if parenting enter "0")	е	6186 –	
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 dialined an amount at line 40, enter 0 on line 50.)			

Section NL428MJ, Newfoundland and Labrador tax (continued)

Adjusted family income for the calculation Newfoundland and Labrador low-income	Column 1 You		Colum Your spor commor partn	use or n-law	
Enter the net income amount from line 236 of the	return.		42		42
Total of the Universal Child Care Benefit repaymer registered disability savings plan income repayments		+	43	+	43
Add lines 42 and 43.		=	44	=	44
Total of the Universal Child Care Benefit income registered disability savings plan income (line 125)			45		45
Line 44 minus line 45 (if negative, enter "0")		=	46	=	46
Add the amounts from line 46 in column 1 and co Enter the amount on line 53 below.		Adjusted family incom	<u>ie</u>		47
Enter the amount from line 41 on the previous page	э.		_		48
Basic reduction	claim \$558	6187	49		
Reduction for your spouse or	J. J	CICI			
common-law partner	claim \$280	6188 +	50		
Reduction for an eligible dependant claimed on line 5816	claim \$280	6189 +	51		
Add lines 49, 50, and 51.	(maximum \$838)	=	52		
Adjusted family income Enter the amount from line 47 above. If you claimed an amount on lines 50 or 51, enter \$26,625, otherwise enter \$15,911. Line 53 minus line 54 (if negative, enter "0") Applicable rate Multiply line 55 by line 56.		53 54 55 56 •	57		
Line 52 minus line 57 (if negative, enter "0")	Newfoundland and Labradon low-income tax reduction		•	_	58
Line 48 minus line 58 (if negative, enter "0")					
Enter the result on line 1 in Part 5 of this form.	Newfour				59

Schedule NL(S2)MJ

T2203 - 2009

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 2009 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 \$27,209 or less, enter Otherwise, enter the amount from line 5808 of his or her Form NL428.	\$3,655.		1	
Pension income amount: Enter the amount from line 5836 of his or her Form NL428.	(maximum \$1,000)	+	2	
Disability amount: Enter the amount from line 5844 of his or her Form NL428.		+	3	
Tuition and education amounts : Enter the provincial amount designated in y Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a reside Labrador, complete Schedule NL(S11)MJ to determine the amount to enter or	nt of Newfoundland and	+	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 NL428.	_ 7	,		
Spouse's or common-law partner's adjusted taxable income: Line 6 minus line 7 (if negative, enter "0")	=	-	8	
	Indiand and Labrador amounts	=	9	

Newfoundland and Labrador Tuition and Education Amounts

T2203 - 2009

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 2008 notice of assessment or notice of reassessment			1
Eligible tuition fees paid for 2009	2		
Education amount for 2009 : Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C (only one claim per month, maximum 12 months)			
Enter the number of months from Column B (do not include any month that is included in Column C). × \$60 = +	3		
Enter the number of months from Column C. ×\$200 = +	4		
Add lines 2, 3, and 4. Total 2009 tuition and education amounts =		+	5
Add lines 1 and 5. Total available tuition and education amou	<u>ınts</u>	=	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 2009: Enter the amount from line 1 or line 9, whichever is less. —	▶		10
Line 9 minus line 10 =	11		
2009 tuition and education amounts claimed for 2009: Enter the amount from line 5 or line 11, whichever is less .		+	12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NL column in Part 3 of Form T2203. Newfoundland and Labra tuition and education amount claimed by the student for 2	ınts	=	13
Complete lines 14 to 17 only if you are the individual designated to claim the student's u	ınused	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 Labra tuition and educat amounts transfer	tion		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		3,655 00 1
Your net income from line 236 of your return	₂	3,033 00 1
Base amount - 27,209		
Line 2 minus line 3 (if negative, enter "0")	5 00 3	
	4 15% 5	
Applicable rate × 1 Multiply line 4 by line 5.	15/8	6
Line 1 minus line 6 (if negative, enter "0")	┵	———— °
Enter this amount on line 5808 in the Newfoundland and Labrador column.	_	7
Enter this amount on the 3000 in the Newfoundaria and Eabrador Column.	[′
Line 5812 - Spouse or common-law partner amount		
Base amount		6,992 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 Newfoundland and Labrador column, \$6,356 or the amount on line 3, whichever is I	ess. =	3
Line 5816 – Amount for an eligible dependant		
Base amount		6,992 00 1
Dependant's net income (from line 236 of his or her return)		0,992 00 1
Line 1 minus line 2 (if negative, enter "0")		
Enter on line 5816 in the Newfoundland and Labrador column, \$6,356 or the amount on line 3, whichever is I	ess. =	3
Line 5820 - Amount for infirm dependants 18 years of age or older		
Complete this calculation for each dependant.		
Base amount		7,778 00 1
Dependant's net income (from line 236 of his or her return)		7,770 00 1
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,470, enter \$2,470)		
If you claimed this dependant on line 5816 in the Newfoundland and Labrador column, enter the amount clair	 med _	4
Allowable amount for this dependant:		
Line 3 minus line 4 (if negative, enter "0")	=	5
Enter, on line 5820 in the Newfoundland and Labrador column, the total amount claimed for all dependants.		
Line 5040		
Line 5840 – Caregiver amount		
Complete this calculation for each dependant.		
Base amount		14,542 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 \$2,470, enter \$2,470)		3
If you claimed this dependant on line 5816 in the Newfoundland and Labrador column, enter the amount clair	med _	4
Allowable amount for this dependant:		
Line 3 minus line 4 (if negative, enter "0")	=	5

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

Newfoundland and Labrador worksheet (MJ) (continued)

Line 584	4 – Disability amou	ınt								
	,	line 7 if you were 18 yea	rs of age or ol	der on Dec	ember 31, 2	(009)			5,249 (00 1
Supplement	t calculation if you were	under 18 years of age	on December 3	1, 2009.						
Maximum	supplement					2,470	00 2			
	care and attendant care					_, •				
	r you by anyone	, expenses			3					
Base amou	· · · · · · · · · · · · · · · · · · ·			2,099	00 4					
Line 3 min	us line 4 (if negative, en	ter "0")			<u> </u>		5			
Line 2 min	us line 5 (if negative, en	ter "0")						+		6
Add lines 1 a	and 6.							=		7
		land and Labrador colun I for the claim on line 584		rom line 7 ((maximum \$	7,719),				
Line 584	8 – Disability amou	ınt transferred from a	a dependant							
Complete th	nis calculation for eacl	n dependant.								
and the char	t for line 5844 mentione	ent of Newfoundland a ed in the calculation below d Labrador at the end of	w must be comp							
Enter the am	nount from line 7 of the	chart for line 5844 for the	e dependant.							1
		n claim on lines 5804 to		ner Form N	L428			+		2
Add lines 1 a	and 2.							=		₃
Dependant's	taxable income (from li	ne 260 of his or her retu	rn)							4
Line 3 minus	s line 4 (if negative ente	. "0")						=		5
	nount for this dependan nount from line 1 or line									6
		land and Labrador colun								
Line ME	 Allowable amour and your dependence 	nt of medical expense lent children born in	es for self, sp 1992 or later	ouse or o	common-la	w partner	,			
	enses from line 330 of y									1
Enter \$1,694	1 or 3% of line 236 of yo	ur return, whichever is le	ess.							2
	s line 2 (if negative, ente nount on the ME line in	er "0") the Newfoundland and L	abrador columr.	١.				=		3
									•	_
Line 587	2 – Allowable amo	unt of medical expen	ses for other	dependa	ints					
Complete th	nis calculation for eacl	า dependant.								
Medical expe	enses for other dependa	ant								1
		nt's net income (from line	236 of his or h	er return), v	whichever is	less.		_		2
				•						
Line 1 minus	s line 2 (if negative, ente	er "0"; if it is more than \$1	10,000, enter \$1	0,000)						3

 $Enter, on line \ 5872 \ in \ the \ Newfoundland \ and \ Labrador \ column, \ the \ total \ amount \ claimed \ for \ \emph{all} \ dependants.$

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

× 9.75% =

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	× 9.75% =	+
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 \$100 , but not more than \$550	If line 31 is more than \$550 , but not more than \$1,150
Enter your total contributions from line 31 of Section NL428MJ.			1
	- 0 00	- 100 00	<u> </u>
Line 1 minus line 2	=	=	= 3
	× 75%	× 50%	× 33.33% 4
Multiply line 3 by line 4.	=	=	= 5
	+ 0 00	+ 75 00	+ 300 00 6
Add lines 5 and 6.			
Enter the amount on line 32 of Section NL428MJ.	=	=	= 7

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 taxable income from line 260 of your return.								1
Use the amount on line 1 to determine which ONE of the following columns you have to complete.	If line 1 is \$31,984 or less		If line 1 is more than \$31,984, bu not more than \$63,969		more	If line 1 is e than \$63 ,9	969	
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 00 =	3 4	=	63,969	00	3
Multiply line 4 by line 5.	× 9.8% =	- 5 - 6	× 13.8% =	5 6	<u>×</u>	16.79		5 6
Add lines 6 and 7. Prince Edward Island tax on taxable income	+ 0 00	8	+ 3,134 00	7 8	=	7,548	00	7] 8
Enter your Prince Edward Island tax on taxable income from lir	ne 8.							9
Enter your Prince Edward Island tax on split income from Form	T1206.				+			10
Add lines 9 and 10.					=			11
Enter your Prince Edward Island non-refundable tax credits 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								
Amount from line 426 of federal Schedule 1	× 57.5% =	=	+	14				
Prince Edward Island minimum tax carry-over Amount from line 427 of federal Schedule 1	× 57.5% =	= 	+	15				
Add lines 12 through 15.		_	=					16
Line 11 minus line 16 (if negative, enter "0")					=			17
Prince Edward Island additional tax for minimum tax purposes	57.50/							
Amount from line 117 of Form T691	× 57.5% =	=			+			18
Add lines 17 and 18.					=			19
Percentage of income allocated to Prince Edward Island from column 5 of the chart in Part 1 of this form					×		%	20
Multiply line 19 by the percentage on line 20.					=			21
If you were not a resident of Prince Edward Island , enter the Adjustments for residents of Prince Edward Island	e amount from line 21	on lir	ne 28 and continue on	line	29.			
Total of PE amounts from lines 5823, 5836	V 0 99/ —							
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 PE overseas employment tax credit from line 14 in this section		_	+	23 24				
Add lines 22, 23, and 24.		_	+	25				
		_	_	23				
Percentage of income not allocated to PE: 100% minus percentage on line 20			× %	26				
Multiply line 25 by the percentage calculated on line 26.		_	× % =	D	_			27
Line 21 minus line 27 (if negative, enter "0"); or			usted Prince Edward					·
if you were not a resident of PE, enter the amount from line 21.		Auju	Island income tax					28

Section PE428MJ, Prince Edward Island tax (continued)

Enter the amount from line 28 on the previous page.

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	0%	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, 2009, 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

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

Adjusted family income for the calculation of the Prince Edward Island low-income tax reduction	Column 1 You		Column 2 Your spouse of 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	=	
Universal Child Care Benefit income: Enter the amount from line 117 of the return.	_	41	_	41
Line 40 minus line 41 (if negative, enter "0")	=	42	=	42
Add the amounts from line 42 in column 1 and column 2, if applicable. Enter the amount on line 50 on the next page.	Adjusted family income			43

Continue on the next page



Section PE428MJ, Prince Edward Island tax (continued)

Enter the amount from line 36 on the previous page.					44
Basic reduction	claim \$250	6339	4	! 5	
Reduction for spouse or common-law partner	claim \$250		4	l 6	
Reduction for an eligible dependant claimed at line 5816	claim \$250	6341 +	4	17	
Reduction for dependent children born in 1991 or later Number of dependent children	6099 × \$200 =	+	4	18	
Add lines 45 through 48.		=	4	19	
Adjusted family income					
Enter the amount from line 43.		50			
Base amount		51			
Line 50 minus line 51 (if negative, enter "0")		52			
Applicable rate		53			
Multiply line 52 by line 53.	=	> -	5	54	
Line 49 minus line 54 (if negative, enter "0")		=		55	
Line 45 minus line 54 (ii negative, enter 6)				J	
Enter the amount from line 37 or line 55.			5	6	
Percentage on line 20 in this section		×		57	
	Prince Edward Island		7,5		
Multiply line 56 by the percentage on line 57.	w-income tax reduction	=		_	58
Line 44 minus line 58 (if negative, enter "0")				=	59
Line 59 minus line 60 (if negative, enter "0") Prince Edward Island political contribution tax cre Enter the Prince Edward Island political contributions made		6338	6	=	61
Credit calculated for line 63 on the PE Worksheet (MJ)		(maxin	num \$500)		63
Line 61 minus line 63 (if negative, enter "0")					
Enter the result on line 2 in Part 5 of this form.	Pr	rince Edward	Island tax	=	64
Amount from line 55 Amount from line 44 Line 65 minus line 66 (if negative, enter "0")	aimed by your spouse		n-law partn	er	65 66 67
Complete this chart if you are claiming an amount for young Details of amount for young children (if you need Child's name		rate sheet of pap	per) ————————————————————————————————————		Number of
		1001		,	-
				+	
				+	
Total number of eligible months for all children Enter	this amount beside box 6	372 in the PF	column in Pa		
ctaai.cor or original interface for an orinaron	arribarit boolab box o	5. L		0	

Schedule PE(S2)MJ

T2203 - 2009

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 2009 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**.

Age amount (if he or she was 65 years of age or older in 2009): If your spouse's or common-law partner's net income is \$28,019 Otherwise, enter the amount from line 5808 of his or her Form Pl	or less, enter \$3,764.			1
Pension income amount: Enter the amount from line 5836 of his or her Form PE428.	(maximum \$1,000)		+	2
Disability amount: Enter the amount from line 5844 of his or her Form PE428.			+	3
Tuition and education amounts:				
Enter the provincial amount designated in your name on his or he Form T2202, T2202A, TL11A, TL11B, or TL11C.	er 		+	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. Enter the total of lines 5804, 5824, 5828, 5832, and 5856 of his or	or her Form PE428. – 7	5 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") Enter this amount on line 5864 in the Prince Edward Island column in Part 3 of Form T2203.	Prince Edward Island amounts transferred from your spouse or common-law partner		=	9

T2203 - 2009

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**, 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.

2008 unused tuition and education amounts Enter the amounts from your 2008 notice of assessment or notice of If you resided in Quebec at the end of 2008, enter your unused feder amounts. Otherwise, use the lesser of the provincial, territorial, or fed	ral tuition, education	, and textbook		1
Eligible tuition fees paid for 2009:			2	
Education amount for 2009: Use columns B and C of Form T2202, TL11A, TL11B, or TL11C. Only one claim per month (maximum 12	,			
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 2009 tuition and ed	ducation amounts	=	+	5
Add lines 1 and 5.	al available tuition a	nd education ar	nounts =	6
Taxable income from line 260 of your return				7
Total of lines 5804 to 5850 of the Prince Edward Island column in Pa	rt 3 of Form T2203		_	8
Line 7 minus line 8 (if negative, enter "0")				9
Enter the amount from line 6 or line 9, whichever is less , on		Edward Island	tuition	
line 5856 in the Prince Edward Island column in Part 3 of Form T220	3. and	l education an	nounts	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	100
Your net income from line 236 of your return				, ——	3,704	00
Base amount	- 28	,019				
Line 2 minus line 3 (if negative, enter "0")	=	,010		i		
Applicable rate	×	15	5% 5			
Multiply line 4 by line 5.	=			> –		1
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the PE column.						
Enter this amount on line 5000 in the FE column.			_	<u> </u> =		
Line 5812 - Spouse or common-law partner amount						
Base amount					7,201	00
Spouse's or common-law partner's net income (from page 1 of your return)				_		
Line 1 minus line 2 (if negative, enter "0")						
Enter, on line 5812 in the Prince Edward Island column, \$6,546 or the amount on line 3, which	never is les	S		=		
Line 5816 – Amount for an eligible dependant						
Base amount					6,923	00
Dependant's net income (from line 236 of his or her return)				=		
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5816 in the Prince Edward Island column, \$6,294 or the amount on line 3, which	never is les	S.		=		
Line 5820 – Amount for infirm dependants 18 years of age or older						
Complete this calculation for each dependant.						
Base amount					7,412	00
Dependant's net income (from line 236 of his or her return)				_	,	
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,446, enter \$2,446.)				=		T :
If you claimed this dependant on line 5816 in the Prince Edward Island column, enter the amo	unt claimed	J.		_		Ι.
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")				=		
Enter, on line 5820 in the Prince Edward Island column, the total amount claimed for all deper	ndants.					
Line 5840 - Caregiver amount						
Complete this calculation for each dependant.						
Base amount					14,399	00
Dependant's net income (from line 236 of his or her return)						
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$2,446, enter \$2,446)				=		
If you claimed this dependant on line 5816 in the Prince Edward Island column, enter the amo	unt claimed	t				
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")				=		

Enter, on line 5840 in the Prince Edward Island column, the total amount claimed for all dependants.

Prince Edward Island worksheet (MJ) (continued)

Line 5844 – Disability amount										
Base amount (enter this amount on line 7 if you were 18 years of	age or old	er on Dec	cembe	r 31, 2	009.)			6,890	00 0	1
Supplement calculation if you were under 18 years of age on De	ecember 31	, 2009.								
Maximum supplement					4,019	00	2			
Total child care and attendant care expenses					.,0.0	100	_			
claimed for you by anyone				3						
Base amount		2,354	<u>00</u> .	4		ı	_			
Line 3 minus line 4 (if negative, enter "0")	_ =_		J	<u> </u>		 -	5		ı	_
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 amour unless this chart is being completed for the claim on line 5848.	nt from line	7 (maxim	ium \$1	0,909)	,					
Line 5848 - Disability amount transferred from a de	pendant									
Complete this calculation for each dependant.										
If your dependant was not a resident of Prince Edward Island worksheet for line 318, and enter the result on line 5848 in the Prince					e this chart.	. Inste	ad, use	the federa	al	
Enter the amount from line 7 of the chart for line 5844 for the depe	endant.									1
Total of amounts your dependant can claim on lines 5804 to 5840) of his or he	r Form P	E428				+			2
Add lines 1 and 2.							=			3
Dependant's taxable income (from line 260 of his or her return)										4
Line 3 minus line 4 (if negative, enter "0")							=		+	5
Allowable amount for this dependant Enter the amount on line 1 or line 5, whichever is less .										6
Enter, on line 5848 in the Prince Edward Island column, the total a	amount clair	med for a	II depe	endants	S.					
Line ME – Allowable amount of medical expenses for and your dependent children born in 1993 Medical expenses from line 330 of your federal Schedule 1	or self, spo 2 or later	ouse or	comr	non-la	aw partne	er,			ı	1
Enter \$1,678 or 3% of line 236 of your return, whichever is less .							_		+	2
Line 1 minus line 2 (if negative, enter "0")									\dagger	
Enter this amount on the ME line in the Prince Edward Island colu	ımn						=			3
Line 5872 - Allowable amount of medical expenses	for other of	dependa	ants							
Complete this calculation for each dependant.										
Medical expenses for other dependant									\perp	1
Enter \$1,678 or 3% of the dependant's net income (from line 236	of his or her	r return),	whiche	ever is	less.				 	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000	0, enter \$10	,000)					=			3
Enter, on line 5872 in the Prince Edward Island column, the total a	amount clair	med for a	II depe	endant	S.					

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 on line 120 and **no amount** on line 180 of your return, complete the following:

Line 120 of your return

Enter the amount on line 13 of Section PE428MJ.

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

Line 120 of your return		1				
Line 180 of your return		2	×	3.2%	=	
Line 1 minus line 2	=	3	×	10.5%	=	+
Add lines 4 and 5.						
Enter the amount on line 13 of Section PE428MJ.						=

+ 5 = 6

Line 63 - Prince Edward Island political contribution tax credit

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

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

	If line 62 is \$100 or less	If line 62 is more than \$100 , but not more than \$550	If line 62 is more than \$550, but not more than \$1,150
Enter your total contributions from line 62 of Section PE428MJ.			1
	- 0 00	- 100 00	<u> </u>
Line 1 minus line 2	=	=	= 3
	× 75%	× 50%	× 33.33% 4
Multiply line 3 by line 4.	=	=	= 5
	+ 0 00	+ 75 00	+ 300 00 6
Add lines 5 and 6. Enter the amount on line 63 of Section PE428MJ.	=	=	= 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 taxable income from line 260 of you	ur return.								_				1
Use the amount on line 1 to determine which O of the following columns you have to complete.	If	line 1 is 590 or le	ss	\$29,5	e 1 is more 590, but not	more	than	line 1 is mor \$59,180, bu	t not		line 1 is mo han \$93,00 0		
Enter the amount from line 1 in the applicable column.				τ	han \$59,18		moi	re than \$93, 0	JUU			l	2
Column.		0	00	_	29,590	00	_	59,180	00	_	93,000	00	3
Line 2 minus line 3 (cannot be negative)	=		-	=	20,000	100	=	00,100		=		-	4
	_ ×	8.79	9%	×	14.9	5%	×	16.67	'%	×	17.	5%	5
Multiply line 4 by line 5.	=	<u> </u>	1	=			=		, -	=		1	6
	+	0	00	+	2,601	00	+	7,025	00	+	12,662	00	7
Nova Scotia ta Add lines 6 and 7. on taxable incom					,			•			,		8
Enter years Neve Coefficient or toyoble income 4	inana lina O											ı	•
Enter your Nova Scotia tax on taxable income f									_				9 10
Enter your Nova Scotia tax on split income from Add lines 9 and 10.	1 FOIII 1 12	206.							_	+			11
Enter your Nova Scotia non-refundable tax credine D in the Nova Scotia column in Part 3 of the									12				
Residents of Nova Scotia only:													
Nova Scotia dividend tax credit													
Credit calculated for line 13 on the NS Worksl	neet (MJ)					+			13				
Residents of Nova Scotia only:													
Nova Scotia overseas employment tax credit					7.50/								
Amount from line 426 of federal Schedule 1			\perp	× 5	7.5% =	+			_ 14				
Nova Scotia minimum tax carry-over Amount from line 427 of federal Schedule 1			1	× 5	7.5% =				45				
Add lines 12 through 15.				^ 3	7.5/6 —	+			_ 15			ı	16
Line 11 minus line 16 (if negative, enter "0")						_			-	=			17
Nova Scotia additional tax for minimum tax pur	noses								-	_			- ''
Amount from line 117 of Form T691	poooo		1	× 5	7.5% =					+			18
Add lines 17 and 18.									-	=			19
Percentage of income allocated to Nova Scotia	,								-				
from column 5 of the chart in Part 1 of this form									_	×		%	20
Multiply line 19 by the percentage on line 20.									_	=_			21
If you were not a resident of Nova Scotia , enter Adjustments for residents of Nova Scot		ount fron	n line	21 on	line 28 ar	nd cont	inue (on line 29.					
Total of NS amounts from lines 5823 and 5836													
in the NS column in Part 3 of this form				× 8	.79% =				22				
NS dividend tax credit from line 13 in this section	on					+			23				
NS overseas employment tax credit from line 1	4 in this se	ction				+			24				
Add lines 22, 23, and 24.						Ξ			25				
Percentage of income not allocated to NS:													
100% minus percentage on line 20						×		%	26				
Multiply line 25 by the percentage calculated or						_							27
Line 21 minus line 27 (if negative, enter "0"); or if you were not a resident of NS, enter the amount		ne 21.				Adjus		lova Scotia income 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.			29		
Base amount	_	10,000	00 30		
Line 29 minus line 30 (if negative, enter "0")	=		31		
Rate	×	10	0% 32		
Multiply line 31 by line 32.	=		lacksquare	+	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			524	ł8 +	37
Add lines 36 and 37.				=	38
If at the end of the year, you were not a	resident of Nova	Scotia			

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, 2009, you have to agree on who will claim the tax reduction. **Only one of you** can make this claim for your family.

Adjusted family income for the calculation of the Nova Scotia low-income tax reduction		Column 1 You		Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.			39		39
Total of the Universal Child Care Benefit repayment (line 213	of the return) and		_		_
the registered disability savings plan income repayment (inclu	ded on line 232)	+	_ 40	+	_ 40
Add lines 39 and 40.		_	_ 41	=	_ 41
Total of the Universal Child Care Benefit income (line 117 of the					
income from a registered disability savings plan (included on li	ne 125)	_	_ 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 appending the amount on line 51 below.		justed family income	<u> </u>		_ 44
Enter the amount from line 38 above. Basic reduction Reduction for spouse or common-law partner	claim \$300 61	97 +	46 47		4!
Reduction for an eligible dependant claimed at line 5816	claim \$300 61	99 +	48		
Reduction for dependent children Number of born in 1991 or later dependent children 609					
Add lines 46 through 49.	9 × \$165 =	+	_ 49 50		
Add lines 46 through 49. Adjusted family income	× \$165 =	=	_		
Add lines 46 through 49. Adjusted family income Enter the amount from line 44 above.		1	_		
Add lines 46 through 49. Adjusted family income Enter the amount from line 44 above. Base amount	5	1 2	_		
Add lines 46 through 49. Adjusted family income Enter the amount from line 44 above. Base amount Line 51 minus line 52 (if negative, enter "0")		= 1 2 3	_		
Add lines 46 through 49. Adjusted family income Enter the amount from line 44 above. Base amount Line 51 minus line 52 (if negative, enter "0") Applicable rate	5 - 15,000 00 = 5	= 1 2 3	_		
'	5 - 15,000 00 5 = 5 × 5% 5	= 1 2 3	50		
Add lines 46 through 49. Adjusted family income Enter the amount from line 44 above. Base amount Line 51 minus line 52 (if negative, enter "0") Applicable rate Multiply line 53 by line 54. Line 50 minus line 55	- 15,000 00 = 5 × 5% = 5	= 1 2 3	50	-	50

Section NS428MJ, Nova Scotia tax (continued)

Enter the amount from line 57 on the previous page.					57
Political contribution tax credit					
	6210 ×	75% =	(max \$750	0)	_ 58
Nova Scotia political contributions made in 2009 Line 57 minus line 58 (if negative, enter "0")	0210	75% -	(παχ ψ/οι	<u> </u>	= 59
				_ ·	
Labour-sponsored venture capital tax credit					
Cost of shares from Form NSLSV	×	20% = (r	max \$2,000	0) 6238	- • 6
Line 59 minus line 60 (if negative, enter "0")	•	_			= 61
If you were not a resident of Nova Scotia, enter the amou	int from line 61 on line 65 and	d continue) .		
Post-secondary graduate tax credit (residents of Nova Scotia only)					
Unused post-secondary graduate tax credit from your 2008 Notice of Assessment or Notice of Reassessment					_ 62
Line 61 minus line 62 (if negative, enter "0")				— ·	= 63
(residents of Nova Scotia only) Claim this rebate if you graduated from a university or college of the second of t	neck this box. 63	78		6379	
Equity tax credit					
Enter the equity tax credit calculated on Form T1285.					66
Line 65 minus line 66 (if negative, enter "0")		Man	0		
Enter the result on line 3 in Part 5 of this form.		Nov	va Scotia ta	<u>ax</u>	<u> </u>
Nova Scotia volunteer firefighters and gro (residents of Nova Scotia only)	ound search and res	cue tax	ccredit		
Volunteer firefighters and ground search and rescue tax cre Enter this amount on line 479 of your return.	dit		claim \$50	0 6228	68
Complete this chart if you claimed an amount for young chil	dren on line 5823 in the NS o	column in	Part 3.		
Details of amount for young children (if you ne	1	1		•	N
Child's name	Relationship to you	Year	d's date of l Month	birth Day	Number of eligible months
					+

Enter this amount beside box 6372 in the NS column in Part 3.

Total number of eligible months for all children

T2203 - 2009

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 2009 return, use the amounts that he or she would use on Form NS428 if he or she were filing a return. **Attach his or her information slips, but do not attach the return or schedules**.

Age amount (if he or she was 65 years of age or older in 20	09):			
If your spouse's or common-law partner's net income is \$29,	010 or less, enter \$3,897.			
Otherwise, enter the amount from line 5808 of his or her For	m NS428.			1
Pension income amount:				
Enter the amount from line 5836 of his or her Form NS428.	(maximum \$1,104)		+	2
Disability amount:				
Enter the amount from line 5844 of his or her Form NS428.			+	3
Tuition and education amounts: Enter the provincial amou	int 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	nis 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,				
and 5856 of his or her Form NS428.	<u> </u>	7		
Spouse's or common-law partner's adjusted taxable income				
Line 6 minus line 7 (if negative, enter "0")	<u> </u>	>		8
Line 5 minus line 8 (if negative, enter "0").				
Enter this amount on line 5864 in the Nova Scotia	Nova Scotia amounts transferred			
column in Part 3 of Form T2203	from your spouse or common-law partner		[=	9

Nova Scotia Tuition and Education Amounts

If you were a **student** who was **a resident of Nova Scotia**, complete 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 2008 notice of assessment or notice of reassessment					1
Enter your eligible tuition fees paid for 2000			2		
Enter your eligible tuition fees paid for 2009 Education amount for 2009: Use columns B and C of forms T2	2002 T2202A				
TL11A, TL11B, and TL11C. Only one claim per month (maximum					
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 2009 tuition and		=		+	5
Add lines 1 and 5.	Total available tuition	and education a	amounts	=	6
Taxable income from line 260 of your return Total of lines 5804 to 5849 in the Nova Scotia column in Part 3 of Form T2203 Line 7 minus line 8 (if negative, enter "0") Unused Nova Scotia tuition and education amounts claimed for 2 Enter the amount from line 1 or line 9, whichever is less Line 9 minus line 10 2009 tuition and education amounts claimed for 2009 Enter the amount from line 5 or line 11, whichever is less Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NS column in Part 3 of Form T2203.		= = = tuition and ed		+	10
Complete lines 14 to 17 only if you are the individual Enter the amount from line 5; if it is more than \$5,000, enter \$5,000. Enter the amount from line 12. Line 14 minus line 15 (if negative, enter "0")	-	aim the studen	t's unused a	amounts.	14 15 16
Enter on this line, and on line 5860 in the NS column in Part 3 of your Form T2203 or on line 4 of your Schedule NS(S2)MJ, an amount that is not more than the amount on line 16.	Nova Scotia	tuition and ed amounts tran			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	3.89	7 00	1
Your net income from line 236 of your return	2		
Base amount - 29,010 00	3		
Line 2 minus line 3 (if negative, enter "0")	4		
Applicable rate × 15%	5		
Multiply line 4 by line 5.	> -		6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Nova Scotia column.	=		7
Line 5812 – Spouse or common–law partner amount Base amount	7,45	66 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 Nova Scotia column, \$6,778 or the amount on line 3, whichever is less.	=		3
Line 5816 – Amount for an eligible dependant			
Base amount	7,45	6 00	1
Dependant's net income (from line 236 of his or her return)	_		2
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5816 in the Nova Scotia column, \$6,778 or the amount on line 3, whichever is less .	=		3
Line 5820 – Amount for infirm dependants 18 years of age or older			
Complete this calculation for each dependant.			
Base amount	7,98	31 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 \$2,633, enter \$2,633)			3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed.	_		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5
Enter, on line 5820 in the Nova Scotia column, the total amount claimed for all dependants.			
Line 5840 – Caregiver amount			
Complete this calculation for each dependant.			
Base amount	17,48	80 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 \$4,610, enter \$4,610)	=		3
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed.	_		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

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

Nova Scotia worksheet (MJ) (continued)

Line 5844	– Dis	ability	amou	nt																		
Base amount	(enter t	his amo	unt on	line 7	if you	ı wer	e 18	years	of ag	e or o	olde	r on De	cemb	er 3	1, 2009	9)				4,7	738 00	1
Supplement of	calcula	ion if yo	u were	unde	r 18 y	years	s of a	age on	n Dece	ember	31,	2009.						_				_
Maximum su	ınnlem	- nt			-	•										3,246	s Ioo	2				
Total child ca			ant car	e expe	nses									-		0,240	<i>3</i> 00					
claimed for y			ant oar	э схрс	,11000								1	3								
Base amour										_		2,207	00	4								
Line 3 minus										Ξ								_ 5				
Line 2 minus	line 5	(if nega	tive, ei	iter "0"	1)									_	=			_▶	+			ຸ 6
Add lines 1 an	ıd 6.																		=			7
Enter, on line sunless this ch										maxir	num	\$7,984),									
Line 5848	– Dis	ability	amou	nt tra	nsfe	rred	d fro	m a d	lepen	dant												
Complete this	s calcu	lation 1	or eac	h depe	endar	nt.																
													10.40	_			,	-04				
If your depen calculation bel																					ın the	
calculation bei	ow ma	, DC 00	mpicto	u 101 ti	ic do	pena	Jan C	u3 11 110	<i>5</i> 01 31	ic wc	c u	residen	. 01 1	ΙΟνα	Ocolia	at the	cria o	1 1110	, you	٠.		
Enter the amo	unt fro	n line 7	of the	chart f	or line	e 584	44 for	r the d	epend	lant.												1
Total of amou	nts you	r deper	dant c	ın clair	m on l	lines	580	4 to 58	340 of	his o	her	Form N	IS 42	8				_	+			_ 2
Add lines 1 an	id 2.																	_	=			_ 3
Dependant's to			-		0 of h	iis or	her ı	return))									_				_ 4
Line 3 minus l	ine 4 (i	negativ	e, ent	er "0")														_			\longrightarrow	ຸ 5
Allowable amo					cheve	er is I	less.	•										_] 6
Enter, on line	5848 ir	the No	va Scc	tia colı	umn, 1	the to	otal a	amoun	ıt clain	ned fo	r all	depen	dants									
Line ME	Allan				!: .	!			.	-16 -							_					
Line ME -		our d										se or (comi	nor	ı-ıaw p	oartne	er,					
Medical exper	nses fro	m line (30 of	our fe	deral	Sche	edule	e 1														1
Enter \$1,637 d	or 3% c	f line 20	36 of yo	our retu	urn, w	vhich	ever	is les s	s.									_	_			_ 2
Line 1 minus li																						
Enter this amo	ont on	the ME	line in	the No	ova So	cotia	colu	ımn.										_	=] 3
Line 5872	– All	owabl	e amo	unt o	f med	dica	ıl exp	pense	es foi	othe	er d	epend	ants									
Complete this	s calcu	lation f	or eac	h depe	endar	nt.																
-				-																	ı	
Medical exper Enter \$1,637					t inco	me /	from	line 2º	36 of 1	nie or	her	return)	which	hevr	r je las	: e		_				- <mark>ว</mark>
<u>-πει φ1,007 (</u>	JI U /0 C	i iiie ue	periua	113116	. 111001	1110 (1	1110111	11116 2	00 01 1	113 01	1161	i Giuiii),	VVIIIC	10 VE	/ 10 103	,J.		_			-	¬ -

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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 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 NS4	28MJ by completing	one of the two	following calculations	::	
If you have an amount on line 120 and no amount on	line 180 of your return	n, complete th	ne following:		
Line 120 of your return			× 8.85% =		
Enter the amount on line 13 of Section NS428MJ					
If you have amounts at lines 180 and 120 of your return Line 120 of your return	rn, complete the follov	ving:			
Line 120 of your return			V 7.70/ —		1 4
Line 180 of your return		² .	× 7.7% =		
Line 1 minus line 2		3	× 8.85% =	+	5
Add lines 4 and 5. Enter the amount on line 13 of Section NS428MJ.				=	6

Section NB428MJ, New Brunswick tax

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

John protes and coolers in you make income ancourt											
Enter your taxable income from line 260 of your	eturn.						_				1
Use the amount on line 1 to determine which ONE of the following columns you have to complete.	If line 1 i \$35,707 or	_	\$3	e 1 is more th	ot	If line 1 is more than \$71,415, but	t not		f line 1 is mo than \$116,10		
Enter the amount from line 1 in the applicable column.	400 ,101 o.		moi	e than \$71,4 	15	more than \$116,	105			ı	2
in the applicable column.	_ 0	00	_	35,707	00	- 71,415	00	_	116,105	00	3
Line 2 minus line 3 (cannot be negative)	=	00	=	33,707	00_	= 71,415	00	=	110,105	00	4
	× 9.65	5%	×	14.5	%	× 16	8%	×	17	7%	5
Multiply line 4 by line 5.	=		=			=		=			6
	+ 0	00	+	3,446	00	+ 8,623	00	+	15,774	00	7
Add lines 6 and 7. New Brunswick tax on taxable income	=		_		╝	=					8
Enter your New Brunswick tax on taxable income	from line 8.										9
Enter your New Brunswick tax on split income from							_	+			10
Add lines 9 and 10.							-	=			11
							_				•
Enter your New Brunswick non-refundable tax cre New Brunswick Column in Part 3 of this form.	dits from line D	in the	;				12				
Residents of New Brunswick only:											
NB dividend tax credit											
Credit calculated for line 13 on the NB Workshee	et (MJ)				+		_ 13				
Residents of New Brunswick only: NB overseas employment tax credit Amount from line 426 of federal Schedule 1			× 5	57% =	+		14				
NB minimum tax carry-over			~ 0		<u> </u>						
Amount from line 427 of federal Schedule 1			× 5	57% =	+		15				
Add lines 12 through 15.		_			=		- ▶	_			16
Line 11 minus line 16 (if negative, enter "0")							_	=			17
New Brunswick additional tax for minimum tax pur	poses						_				
Form T691: Line 108 minus line 111			× 5	7% =			_	+			18
Add lines 17 and 18.								=			19
Percentage of income allocated to New Brunswick	from column 5	of the	e chart	in Part 1 of	f this	form		×		%	20
Multiply line 19 by the percentage on line 20.							_	=			21
If you were not a resident of New Brunswick , er Adjustments for residents of New Brunsw		from	line 21	on line 50	and (continue.					
NB pension income amount from line 5836 in the											
NB column in Part 3 of this form			× 9	.65%=			22				
NB dividend tax credit from line 13 in this section		1			+		23				
NB overseas employment tax credit from line 14 in	n this section				+		24				
Add lines 22, 23, and 24.					=		25				
Percentage of income not allocated to NB:											
100% minus percentage on line 20					×	%	26				
Multiply line 25 by the percentage calculated on lin	ne 26.				Ξ		▶	_			27
Lines 21 minus line 27 (if negative, enter "0")		,	Adjust	ed New Br	unsv	vick income tax	<u> </u>	=			28
Davidanta of Nam Burna 111 1											
Residents of New Brunswick only:	20026									l	00
Enter the provincial foreign tax credit from Form T	2036.						_				29
Line 28 minus line 29 (if negative, enter "0")							_	=			30

T2203 - 2009

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 only)

If you had a spouse or common-law partner at the end of the year, you have to agree on who will claim this reduction.

Only one of you can claim it for your family. However, any unused amount can be claimed by the other person.

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

Enter any unused low-income tax reduction from your spouse's or common-law partner's

Form NB428, or from the NB428MJ (if none, enter "0").

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 \$28,261, or if you have an eligible dependant, spouse, or common-law partner and your adjusted family income is less than \$42,161, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 49 and continue on line 50.

Adjusted family income for the calculation of the New Brunswick low-income tax reduction	Column 1 You		Columr Your spou common partne	se or -law
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. Enter the amount on line 44.	Adjusted family incom	ne		38

Enter the amount from line 32 above.									_ 39
Basic reduction	claim \$556 615 7	7			40				
Reduction for your spouse or common-law partner	claim \$556 615 8	+			41				
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim \$556 615 9	+			42				
Add lines 40, 41, and 42. (maxi	mum \$1,112)	=					43		
Adjusted family income Enter the amount from line 38.					44				
Base amount			14,361	00	45				
Line 44 minus line 45 (if negative, enter "0")		=			46				
Applicable rate		×	4	4%	47				
Multiply line 46 by line 47.		=				_	48		
		Ne	ew Bruns	wick					
Line 43 minus line 48 (if negative, enter "0")	low-in	come	tax reduc	tion		=		_	49
Line 39 minus line 49 (if negative enter "0")						·		=	⁻ 50

Continue on the next page >

Part 4 – Provincial tax (multiple jurisdictions) Section NB428MJ, New Brunswick tax (continued)			T2203	3 – 2009
Inter the amount from line 50 on the previous page.		_		50
New Brunswick political contribution tax credit				
lew Brunswick political contributions made in 2009	6155	51		
Credit calculated for line 52 on the NB Worksheet (MJ)	(maximum \$500)			52
ine 50 minus line 52 (if negative, enter "0")				53
abour-sponsored venture capital fund tax credit				
abour-sponsored venture capital fund tax credit from Certificate NB-LSVC-1	(maximum \$2,000)	6167 –		• 54
ine 53 minus line 54 (if negative, enter "0")		=		55
mall business investor tax credit				
Small business investor tax credit from Form T1258		_		56
Line 55 minus line 56 (if negative, enter "0") Enter the result on line 4 in Part 5 of this form.	New Brunswick tax	=		57
 Unused low-income tax reduction that can be claimed by your spo Amount from line 49 	ouse or common-law par	tner —		58
Amount from line 49	ouse or common-law par	tner —		58 59
Amount from line 49 Amount from line 39	ouse or common-law par Unused amount	tner —		
Amount from line 49 Amount from line 39		_		59
Amount from line 49 Amount from line 39		_		59
Amount from line 49 Amount from line 39		_		59
Amount from line 49 Amount from line 39		_		59
Amount from line 49 Amount from line 39		_		59
Amount from line 49 Amount from line 39		_		59
Amount from line 49 Amount from line 39		_		59
Amount from line 49 Amount from line 39		_		59
Amount from line 49 Amount from line 39		_		59
- Unused low-income tax reduction that can be claimed by your spot Amount from line 49 Amount from line 39 Line 58 minus line 59 (if negative, enter "0")		_		59

Schedule NB(S2)MJ

T2203 - 2009

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 2009 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 years of age or older in 20	•				
If your spouse's or common-law partner's net income is \$31,				1	
Otherwise, enter the amount from line 5808 of his or her For	m NB428.				_ 1
Pension income amount:					
Enter the amount from line 5836 of his or her Form NB428.	(maximum \$1,000)		+		_ 2
Disability amount:					
Enter the amount from line 5844 of his or her Form NB428.			+		3
Tuition and education amounts: Enter the provincial amou	unt 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 on the	nis 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,					
and 5856 of his or her Form NB428.	-	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")					
Enter this amount on line 5864 in the	New Brunswick amounts transferred from				
New Brunswick column in Part 3 of Form T2203.	your spouse or common-law partner		=		9

Schedule NB(S11)MJ

T2203 - 2009

New Brunswick Tuition and Education Amounts

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

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

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

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

Unused federal tuition, education, and textbook amounts from			
your 2008 notice of assessment or notice of reassessment			1
Enter your eligible tuition fees paid for 2009		2	
Education amount for 2009: Use columns B and C of forms T2202 TL11A, TL11B, and TL11C. Only one claim per month (maximum 1:			
Enter the number of months from column B .			
(do not include any month that is included in column C).	× \$120 = +	3	
Enter the number of months from column C .	× \$400 = +	.4	
Add lines 2, 3, and 4. Total 2009 tuition and ed		+	5
Add lines 1 and 5.	tal available tuition and education	on 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 2 Enter the amount from line 1 or line 9, whichever is less .	2009:	•	10
Line 9 minus line 10	=	11	
2009 tuition and education amounts claimed for 2009: Enter the amount from line 5 or line 11, whichever is less .		+	12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NB column in Part 3 of Form T2203.	New Brunswick tuition and imounts claimed by the stude		13
Complete lines 14 to 17 only if you are the individua	ıl designated to claim the stud	dent's unused amounts.	
Enter the amount from line 5; if it is more than \$5,000, enter \$5,000.			14
Enter the amount from line 12.			15
Line 14 minus line 15 (if negative, enter "0")		=	16
Enter on this line, and on line 5860 in the NB column in			
Part 3 of your Form T2203 or on line 4 of your Schedule NB(S2)MJ,			
an amount that is not more than the amount on line 16	education amounts t	ransterred I	

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	4,202 00 1
Your net income from line 236 of your return	2
Base amount - 31,280 00	3
Line 2 minus line 3 (if negative, enter "0")	4
Applicable rate × 15%	5
Multiply line 4 by line 5.	▶ - 6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on line 5808 in the New Brunswick column.	= 7
Line 5812 – Spouse or common–law partner amount	
Base amount	8,038 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, \$7,307 or the amount on line 3, whichever is less .	= 3
Line 5816 – Amount for an eligible dependant	
Base amount	8,038 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 New Brunswick column, \$7,307 or the amount on line 3, whichever is less .	= 3
Line 5820 – Amount for infirm dependants 18 years of age or older	
Complete this calculation for each dependant.	
Base amount	9,830 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 \$4,064, enter \$4,064)	= 3
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed.	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
Enter, on line 5820 in the New Brunswick column, the total amount claimed for all dependants.	
Line 5840 – Caregiver amount	
Complete this calculation for each dependant.	
Base amount	17,943 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 \$4,064, enter \$4,064)	= 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")	_ _

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 Dece	ember 31, 2009.)	6,	966 00 1
Supplement calculation if you were under 18 years of age on Dece Maximum supplement	mber 31, 2009	2	1,064 00	2	
Total child care and attendant care expenses claimed for you by anyone		3	<u> </u>		
Base amount Line 3 minus line 4 (if negative, enter "0")	<u>- 2,380</u>	00 4		5	
Line 2 minus line 5 (if negative, enter "0")		=		> +	6
Add lines 1 and 6.			<u>. </u>	=	7
Enter, on line 5844 in the New Brunswick column (maximum \$11,030 unless this chart is being completed for the claim on line 5848.), the amount on li	ine 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					oned in the
Enter the amount from line 7 of the chart for line 5844 for the depend	ant.				1
Total of amounts your dependant can claim on lines 5804 to 5840 of	his or her Form NE	3428		+	2
Add lines 1 and 2.				=	3
Dependant's taxable income (from line 260 of his or her return)					4
Line 3 minus line 4 (if negative, enter "0")				=	5
Allowable amount for this dependent: Enter the amount from line 1 or	line 5, whichever	is less .			6
Enter, on line 5848 in the New Brunswick column, the total amount cl	aimed for all depe	endants.			
Line ME – Allowable amount of medical expenses for sand your dependent children born in 1992 or		ommon-law p	artner,		
Medical expenses from line 330 of your federal Schedule 1					1
Enter \$1,947 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 dependar	nts			
Complete this calculation for each dependant.					
Medical expenses for other dependant					1
Enter \$1,947 or 3% of the dependant's net income (from line 236 of h	nis or her return). w	vhichever is less	i.	_	
	,,				
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, e	nter \$10,000)			=	3

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

New Brunswick worksheet (MJ) (continued)

Line 13 - New Brunswick dividend tax credit

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

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

Line 120 of your return

Enter the amount on line 13 of Section NB428MJ

Enter the amount on line 13 of Section NB428MJ.

× 12% =

• If you have amounts on 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

Add lines 4 and 5.

our return

1 2 × 5.3% = 3 × 12% =

3% = 2% = +

+ 5

Line 52 - New Brunswick political contribution tax credit

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

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

If line 51 is \$200 or less

If line 51 is more than **\$200**, but not more than **\$550** If line 51 is more than \$550, but not more than \$1,075

Enter your total contributions from line 51 of Section NB428MJ.

Line 1 minus line 2.

Multiply line 3 by line 4.

Line 5 plus line 6.

Enter the amount on line 52 of Section NB428MJ.

- 0 00 = × 75% = + 0 00 - 200 00 = × 50% = + 150 00

			1
_	550	00	2
=			3
×	33.33	3%	4
=			5
+	325	00	6
=			7

Part 4 – Provincial tax (multiple jurisdictions)

Section ON428MJ, Ontario tax

Comi	olete this section if	vou have income	allocated to Ontai	rio in column 4 of tl	he chart in Part 1 of this form	١.
00111		you navo moonio	anocatoa to Onta		io onait iii i ait i oi tiilo ioiii	••

Enter your taxable income from line 260	of your return.									1
Use the amount on line 1 to determine which ONE of the following columns you have to complete. If line 1 is \$36,848 or less than \$36,848, but not more than \$73,698							mor	If line 1 is re than \$73 ,	698	
Enter the amount from line 1 in the applic	able column.		2			2				2
		- 0 00	3	- 36,848	00	3	_	73,698	00	3
Line 2 minus line 3 (cannot be negative)		=	4	=		4	=			4
		× 6.05%	5	× 9.15	5%	5	×	11.16	5%	5
Multiply line 4 by line 5.		=	6	=		6	=			6
		+ 0 00	7	+ 2,229	00	7	+	5,601	00	7
	Ontario tax on							•		
Add lines 6 and 7.	taxable income	=	8	=		8	=_			8
Enter your Ontario tax on taxable income	from line 8.									9
Enter your Ontario non-refundable tax cre										
line D in the Ontario column in Part 3 of the						10				
Residents of Ontario only:										
Ontario dividend tax credit										
Credit calculated for line 11 on the Onta	rio Worksheet (MJ)			+		11				
Residents of Ontario only:										
Ontario overseas employment tax credit		,								
Amount from line 426 of federal Schedu	le 1	× 38.5% =		+		12				
Ontario minimum tax carryover										
Amount from line 427 of federal schedu	le 1	× 40.33% =		+		13				
Add lines 10 to 13.				=						14
Line 9 minus line 14 (if negative enter "0"										15
Ontario additional tax for minimum tax pu	rposes	40.000/								10
Amount from line 95 of Form T691		× 40.33% =					+			16
Add lines 15 and 16.	from column E of th	a about in Dout 1 of this	form				= ×		0/	17
Percentage of income allocated to Ontarion Multiply line 17 by the percentage on line		e chart in Part 1 of this	10111						<u>%</u>	18 19
Multiply line 17 by the percentage on line	10.						_			19
If you were not a resident of Ontario at	the end of the year,	enter the amount from	line	19 on line 28 and	d cor	ntinue	€.			
Adjustments for residents of Ontario:	: 5000									
Total of Ontario adoption expenses from Ontario pension income amount from line										
in the Ontario column in Part 3 of this form		× 6.05% =			l	20				
Ontario dividend tax credit from line 11 in		X 0.00 /0 =		+		21				
Ontario overseas employment tax credit f		ction		+		22				
Add lines 20, 21 and 22.				=		23				
Percentage of income not allocated to Or	tario:									
100% minus percentage on line 18				×	%	24				
Multiply line 23 by the percentage on line				=						25
Line 19 minus line 25 (if negative, enter "	· · · · · · · · · · · · · · · · · · ·									26
Enter your Ontario tax on split income fro	m Form T1206.						+			27
Add lines 26 and 27.		Adj	juste	ed Ontario inco	me t	ах	_			28
Ontario surtax	4 257) × 200/ /if page	ativo antar "O"\				29				
	$4,257) \times 20\%$ (if neg $5,370) \times 36\%$ (if neg			+		30				
Add lines 29 and 30.	5,570) × 50 /6 (ii fleg	unve, emer 0 j –		=		D	+			31
Add lines 28 and 31.							=			32

Part 4 – Provincial tax (multiple jurisdictions) Section ON428MJ, Ontario tax (continued) 32 Enter the amount from line 32 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 16, enter "0" on line 39 below and continue on line 40. Ontario tax reduction (for residents of Ontario only) 205 00 33 Basic reduction If you had a spouse or common-law partner on December 31, 2009, only the individual with the higher net income can claim the amounts on lines 34 and 35. Reduction for dependent children born in 1991 or later Number of dependent children 6269 34 \times \$379 = Reduction for disabled or infirm dependants Number of disabled or infirm dependants 6097 \times \$379 = 35 Add lines 33, 34, and 35. = 36 37 Enter the amount from line 36. \times 2 = Enter the amount from line 32. 38 Line 37 minus line 38 (if negative, enter "0") Ontario tax reduction 39 Line 32 minus line 39 (if negative, enter "0") 40 Residents of Ontario only: Enter your Ontario foreign tax credit from Form T2036. 41 Line 40 minus line 41 (if negative, enter "0") 42 = Ontario labour sponsored investment fund (LSIF) tax credit Total cost of shares from boxes 02 and 04 of LSIF Tax Credit certificate(s) × 15% (maximum \$1,125) 6275 • 43 Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF Tax Credit certificate(s) × 5% (maximum \$375) 6276 + • 44 Add lines 43 and 44. LSIF tax credits 45 Line 42 minus line 45 (if negative, enter "0") 46 If you are not a resident of Ontario at the end of the year, enter the amount from line 46 on line 48. Ontario Health Premium (for residents of Ontario only) Enter the amount calculated for Ontario 47 line 47 on the Ontario Worksheet (MJ). **Health Premium** Add lines 46 and 47. 48 Enter the result on line 5 in Part 5 of this form. **Ontario tax**

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T2203 - 2009

Schedule ON(S2)MJ

T2203 - 2009

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 2009 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 years of age or older in 2009):				
If your spouse's or common-law partner's net income is \$32,280 or	less, enter \$4,336.			
Otherwise, enter the amount from line 5808 of his or her Form ON4				1
Pension income amount:				
Enter the amount from line 5836 of his or her Form ON428.	(maximum \$1,228)		+	2
Disability amount:				
Enter the amount from line 5844 of his or her Form ON428.			+	3
Tuition and education amounts: Enter the provincial amount des	ignated in your name on his or her			
Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was r	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")	=		_	8
Line 5 minus line 8 (if negative, enter "0"). Enter this amount	Ontario amounts transferred from			
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 - 2009

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.

2008 unused tuition and education amounts Enter your unused provincial or territorial tuition and education amounts from your 2008 notice of assessment or notice of reassessment. If you resided in Quebec at the end of 2008, enter your unused federal tuition, education, and textbook amounts.	-		1
Enter your eligible tuition fees paid for 2009.	2		
Education amount for 2009: Use columns B and C of forms T2202, T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 12 months)	-		
Enter the number of months from column B (do not include any amount that is also included in column C). × \$143 = +	3		
Enter the number of months from column C . \times \$478 = $+$	4		
Add lines 2, 3, and 4. Total 2009 tuition and education amounts	_▶	+	5
Add lines 1 and 5. Total available tuition and education amounts	_	=	6
Taxable income from line 260 of your return Total of lines 5804 to 5848 in the Ontario column in Part 3 of Form T2203 Line 7 minus line 8 (if negative, enter "0") Unused Ontario tuition and education amounts claimed for 2009: Enter the amount from line 1 or line 9, whichever is less. Line 9 minus line 10 2009 tuition and education amounts claimed for 2009: Enter the amount from line 5 or line 11, whichever is less.	7 8 9 •••	+	10
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Ontario column in Part 3 of Form T2203. Ontario tuition and education amounts claimed by the student for 2009		=	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 \$6,141, enter \$6,141.			14
Enter the amount from line 12.	-	_	15
Line 14 minus line 15 (if negative, enter "0")	-	=	16
Enter on this line, and on line 5860 in the Ontario column in Part 3 of your Form T2203 or on line 4 of your Schedule ON(S2)MJ, an amount that is not more than the amount on line 16 Ontario tuition and education amounts transferred			17

Ontario Worksheet (MJ)

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						4,33	6 00	1
Your net income from line 236 of your return				_	2	,		-
Base amount	_	32,28	30 0	0	3			
Line 2 minus line 3 (if negative, enter "0")	=				4			
Applicable rate	×		15%	<u>, </u>	5		1	
Multiply line 4 by line 5.	=				▶┌	•		, 6 , _
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Ontario colur	mn.			—	Ŀ	=] 7
Line 5812 – Spouse or common–law partner amount								
Base amount						8,29	5 00	1
Spouse's or common-law partner's net income (from page 1 of your return)					Ξ	-		_ 2
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5812 in the Ontario column, \$7,541 or the amount on line 3, whichever is less.				_	_	=		3
Line 5816 – Amount for an eligible dependant								
Base amount						8,29	5 00	1
Dependant's net income (from line 236 of his or her return)				_	Ξ	-		ີ 2
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5816 in the Ontario column, \$7,541 or the amount on line 3, whichever is less.					Ŀ	=		3
Line 5820 – Amount for infirm dependants 18 years of age or older								
Complete this calculation for each dependant.								
Base amount						10,13	6 00	1
Dependant's net income (from line 236 of his or her return)					Ξ	_		_ 2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,186, enter \$4,186)					=	=		_ 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")				_	Ŀ	=] 5
Enter, on line 5820 in the Ontario column, the total amount claimed for all dependants.								
Line 5840 – Caregiver amount								
Complete this calculation for each dependant.								
Base amount					_	18,50	7 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 \$4,186 enter \$4,186)				_	=	=		_ 3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed.				_	_	_		4 1 -
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")					Ŀ] 5

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

Ontario worksheet (MJ) (continued)

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2009)		7,175 00 1
Supplement calculation if you were under 18 years of age on December 31, 2009 Maximum supplement 4,185	00 2	
Total child care and attendant care expenses claimed for you by anyone 3		
Base amount 2,451 00 4		
Line 3 minus line 4 (if negative, enter "0")	5	1
Line 2 minus line 5 (if negative, enter "0") = Add lines 1 and 6	<u> </u>	7
Enter this amount on line 5844 in the Ontario column (maximum \$11,360), unless this chart is being complete for the claim on line 5848.	d	
Line 5848 – Disability amount transferred from a dependant		
Complete this calculation for each dependant.		
If your dependant was not a resident of Ontario at the end of the year, the Form ON428 and the chart for lin	ne 5844 mentio	oned in the
calculation below must be completed for the dependant as if he or she were a resident of Ontario at the end of		
Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428	+	2
Add lines 1 and 2.	=	3
Dependant's taxable income (from line 260 of his or her return)		4
Line 3 minus line 4 (if negative, enter "0")		5
Allowable amount for this dependant Enter the amount on line 1 or line 5, whichever is less .		6
Enter, on line 5848 in the Ontario column the total amount claimed for all dependants.		
Line ME – Allowable amount of medical expenses for self, spouse or common-law partner and your dependent children born in 1992 or later	ſ	
Allowable Ontario medical expenses* Also enter this amount on line 5788, in the Ontario column		1
Enter \$2,010 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 Ontario column.	=	3
Line 5872 – Allowable amount of medical expenses for other dependants Complete this calculation for each dependant.		
		1 -
Allowable Ontario medical expenses for other dependant* Enter \$2.010 or 29/, of the dependant's not income (from line 226 of his or her return), whichever is less		1
Enter \$2,010 or 3% of the dependant's net income (from line 236 of his or her return), whichever is less . Line 1 minus line 2	— <u> </u>	
(if negative, enter "0"; if it is more than \$10,835, enter \$10,835)	=	3

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

- * The allowable medical expenses you can claim on line 1 are the same as those you can claim on line 330 of your federal Schedule 1, except for the following:
 - the maximum Ontario claim for attendant care expenses is \$12,281 (\$24,562 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 \$6,141; and
 - the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,456.

The medical expenses you claim have to cover the **same 12-month period** ending in 2009, but must not have been claimed on a 2008 return. They have to be more than either 3% of your net income (line 236 of your return) or \$2,010, whichever is **less**.

Ontario worksheet (MJ) (continued)

Line 11 - Ontario dividend tax credit

Determine the amount to enter on line 11 of Section ON428MJ by completing one of the two following calculations:

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

Line 120 of your return

× 7.4% =

Enter the amount on line 11 of Section ON428MJ

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

Line 120 of your return		1				
Line 180 of your return		2	× 5.13%	=		4
Line 1 minus line 2	=	3	× 7.4%	=	+	5
Add lines 4 and 5.						
Enter the amount on line 11 of Section ON428MJ.					=	6

Line 47 - 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 47 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 47 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	0 - \$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 taxable income from line 260 of your ret	urn.					1
Use the amount on line 1 to determine which ONE of the following columns you have to complete.	If line 1 is more than \$31,000 , bu not more than \$67,000		If line 1 is nore than \$67, 0	000		
Enter the amount from line 1 in the applicable column		2	2			2
Line 2 minus line 3 (cannot be negative)	- 0 00 = 10.8%	3 - 31,000 00 4 = 5 × 12.75%	3 <u>-</u> 4 <u>=</u> ×	67,000 17.4°		3 4 5
Multiply line 4 by line 5.	=	6 =	5 <u>×</u> =			6
	+ 0 00	7 + 3,348 00	7 +	7,938	00	7 1
Add lines 6 and 7. Manitoba tax on taxable	income =	8 =	8 =			8
Fortan varia Manitaha tay an tayahla in asma fusus lina						^
Enter your Manitoba tax on taxable income from line Enter your Manitoba tax on split income from Form			+			9 10
Add lines 9 and 10.	11200.		<u> </u>			- 11
Add into 5 drid 10.						
Enter your Manitoba non-refundable tax credits from	ı					
$\underline{\text{line D in the Manitoba column in Part 3 of this form.}}$			12			
Residents of Manitoba only: Manitoba dividend tax	credit					
Credit calculated for line 13 on the Manitoba Works	. ,	+	13			
Residents of Manitoba only: Manitoba overseas e						
Amount from line 426 of federal Schedule 1	× 50% =	+	14			
Manitoba minimum tax carryover						
Amount from line 427 of federal Schedule 1	× 50% =		15			10
Add lines 12 through 15.		=	_			_16 17
Line 11 minus line 16 (if negative, enter "0") Manitoba additional tax for minimum tax purposes			_			- 17
Form T691: Line 108 minus line 111	× 50% =		+			18
Add lines 17 and 18.	× 30 /6 =		<u> </u>			19
Percentage of income allocated to Manitoba from co	olumn 5 of the chart in Part 1 of this	s form	×		%	20
Multiply line 19 by the percentage on line 20.			=		,,,	21
						-
If you were not a resident of Manitoba , enter the a	mount from line 21 on line 28 belo	w, and continue on line 2	9.			
Adjustments for residents of Manitoba						
Total of Manitoba children's fitness amount from line						
Manitoba adoption expenses amount from line 5833	, and					
Manitoba pension income amount from line 5836						
in the Manitoba column in Part 3 of this form	×10.8% =		22			
Manitoba dividend tax credit from line 13 in this sect			23			
Manitoba overseas employment tax credit from line	14 in this section		24 25			
Add lines 22 to 24.	0% minus percentage on line 20		25 26			
Percentage of income not allocated to Manitoba: 100 Multiply line 25 by the percentage calculated on line		= 70				27
Lines 21 minus line 27 (if negative, enter "0"); or	20.					. 21
if you were not a resident of Manitoba, enter the am	ount from line 21. Adjusted	d Manitoba income tax	=			28
	rajustot		_			

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			
Manitoba political contributions made in 2009 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
Line 31 minus line 32 (if negative, enter "0")		=	33
Residents of Manitoba only: Enter the provincial foreign tax credit from Form T2036.		-	34
Line 33 minus line 34 (if negative, enter "0")	-	=	35
Enter your Manitoba community enterprise development tax credit from Form T1256. (maximum \$9,000)	6085	_	• 36
Line 35 minus line 36 (if negative, enter "0")		=	37
Enter your Manitoba community enterprise investment tax credit from Form T1256-1. (maximum \$45,000)	6092	_	•38
Line 37 minus line 38 (if negative, enter "0")		=	39
Enter your Manitoba mineral exploration tax credit from Form T1241.	6083	_	• 40
Line 39 minus line 40 (if negative, enter "0")		=	41
Residents of Manitoba only:			
Enter your Manitoba tuition fee income tax rebate from Form T1005.	6086	_	• 42
Line 41 minus line 42 (if negative, enter "0").			
Enter the result on line 6 in Part 5 of this form. Manitoba tax		=	43

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

amount on line 8 of that schedule.

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

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 1991 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 1991or later Enter beside box 6076 the number of dependent children you have. **Do not include** any dependant for whom you claimed the amount for an eligible dependant on line 3 or the amount for disabled dependants on line 8.

Claim \$2,752 for each child who was 18 or younger on December 31, 2009, 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 2009;
- 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 for 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 - 2009

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	1
Basic amount for dependent spouse or common-law pa	ırtner	claim \$2,065	+		2
Amount for an eligible dependant claimed on line 5816 in Part 3 of Form T2203		claim \$2,065	+		3
Age amount for self		claim \$2,065	+		4
Age amount for spouse or common-law partner		claim \$2,065 607	+		5
Disability amount for spouse or common-law partner		claim \$2,752 607	1+		6
Disability amount for self or for a dependant other than spouse or common-law partner	your Number of disability claims 6072	× \$2,752 =	+		7
Amount for disabled dependants born in 1991 or earlier	•	_			
Ni	umber of disabled dependants 6074	× \$2,752 =	+		8
Amount for dependent children born in 1991 or later (complete the chart below)	Number of dependent children 6076	× \$2,752 =	+		9
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.	amily tax benefit	=		12

☐ Details of dependent children born in 1991 or later (if you need more space, attach a separate sheet of paper)

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

9407-A

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

Schedule MB(S2)MJ

T2203 - 2009

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 2009 return, use the filing a return. Attach his or her information slips but do not attach t		orm	MB428 if		
Age amount (if he or she was 65 or older in 2009): If your spouse's or common-law partner's net income is \$27,749 or less, Otherwise, enter the amount from line 5808 of his or her Form MB428.	enter \$3,728.				1
Pension income amount: Enter the amount from line 5836 of his or her Form MB428.	(maximum \$1,000)		+	:	2
Disability amount : Enter the amount from line 5844 of his or her Form MB428.			+	;	3
Tuition and education amounts : Enter the provincial amount designat Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a 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 o 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").	=	>	_		8
· · · · · · · · · · · · · · · · · ·	Manitoba 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 2008 notice of assessment or notice of reassessment			_		1
Eligible tuition fees paid for 2009			2		
Education amount for 2009: Use columns B and C of forms T2	202 T2202A TI 11A				
TL11B, and TL11C. Only one claim per month (maximum 12 i					
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 to 4. Total 2009 tuition at	nd education amounts	=	•	+	5
Add lines 1 and 5.		and education amounts		=	6
Taxable income from line 260 of your return			7		
Total of lines 5804 to 5848 in the Manitoba column in Part 3 of	Form T2203	_	8		
Line 7 minus line 8 (if negative, enter "0").		=	9		
Unused Manitoba tuition and education amounts claimed for 20	009.		-		
Enter the amount from line 1 or line 9, whichever is less.		_			10
Line 9 minus line 10		=	11		
2009 tuition and education amounts claimed for 2009.			-		
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	nd education amounts			
the MB column in Part 3 of Form T2203.	claimed l	by the student for 2009	_		13
			_		
Complete lines 14 to 10 only if you are the individual deci-	unated to alaim the at-	identic improed emerini			
Complete lines 14 to 18 only if you are the individual designment.	gnated to claim the sit	ident's unused amount	.5.		
Enter the amount from line 5; if it is more than \$5,000, enter \$5	5,000.				14
Enter the amount from line 12.			-	_	15
Line 14 minus line 15 (if negative, enter "0")			_	=	16
Enter the amount from line 19 of the student's Schedule (S11)					
his or her province or territory of residence (read 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	a al 4! -	Manitoba tuition and			
is not more than line 16 or line 17, whichever is less .	educatio	n amounts transferred	-		18

Notes: For a student residing in Quebec, use line 23 from his or her federal Schedule 11. For a student residing in Yukon, use line 23 from his or her Schedule YT(S11). 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	3,728 00 1
Your net income from line 236 of your return	2
Base amount - 27,749 00	_
Line 2 minus line 3 (if negative, enter "0")	- 4
Applicable rate × 15%	_ 5
Multiply the amount on line 4 by line 5.	-
Line 1 minus line 6 (if negative, enter "0").	
Enter this amount on line 5808 in the Manitoba column.	= 7
Line 5812 — Spouse or common-law partner amount	
Base amount	8,134 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	
Base amount	8,134 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 Manitoba column.	3
Line 5820 — Amount for infirm dependants age 18 or older	
· ·	
Complete this calculation for each dependant.	
Base amount	8,720 00 1
Dependant's net income (from line 236 of his or her return)	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	_ = 3
If you claimed this dependant on line 5816 in the Manitoba column, enter the amount claimed.	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	5
Enter, on line 5820 in the Manitoba column, the total amount claimed for all dependants.	
Line 5840 — Caregiver amount	
Complete this calculation for each dependant.	
Base amount	15,917 00 1
Dependant's net income (from line 236 of his or her return)	- - 10,017 00 1
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$3,605, enter \$3,605)	= 3
If you claimed this dependant on line 5816 in the Manitoba column, enter the amount claimed.	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
· · · · · · · · · · · · · · · · · · ·	

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

Manitoba worksheet (MJ) (continued)

Line 5844 — Disability amount	
Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2009)	6,180 00 1
Supplement calculation if you were under age 18 on December 31, 2009	
Maximum supplement 3,605 00	2
Total child care and attendant care expenses	
claimed for you by anyone 3	
Base amount 2,112 00 4	
Line 3 minus line 4 (if negative, enter "0")	5
Line 2 minus line 5 (if negative, enter "0")	+ 6
Add lines 1 and 6.	= 7
Enter this amount on line 5844 in the Manitoba column (maximum \$9,785), unless this chart is being completed for the claim on line 5848.	
Line 5848 — Disability amount transferred from a dependant	
Complete this calculation for each dependant.	
If your dependant was not a resident of Manitoba at the end of the year, Form MB428 and the chart for line 5844	1 mentioned in the
calculation below must be completed for the dependant as if he or she was a resident of Manitoba at the end of the	year.
Enter the amount from line 7 of the chart for line 5844 for the dependant.	1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form MB428	+ 2
Add lines 1 and 2.	= 3
Dependant's taxable income (from line 260 of his or her return)	- 4
Line 3 minus line 4 (if negative, enter "0")	= 5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less.	6
Enter, on line 5848 in the Manitoba column, the total amount claimed for all disabled dependants.	
Line ME — Allowable amount of medical expenses for self, spouse or common-law partner, an children born in 1992 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 less .	_ 2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Manitoba column.	= 3
Line 5872 — Allowable amount of medical expenses for other dependants	
Complete this calculation for each dependant.	
Medical expenses for other dependant	1
Enter \$1,728 or 3% of line 236 of the dependant's return, whichever is less .	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	= 3
Enter, on line 5872 in the Manitoba column, the total amount claimed for all other 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	× 2.5% =		4
Line 1 minus line 2	=	3	× 11% =	+	5
Add lines 4 and 5.					
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;
- if your contributions are \$1,275 or less, use the amount on line 29 to determine which ONE of the following columns to complete.

Enter your total contributions	If line 29 is \$400 or less	If line 29 is more than \$400 , but not more than \$750	If line 29 is more than \$750, but not more than \$1,275
from line 29 in Section MB428MJ.			1
	- 0 00	- 400 00	- 750 00 2
Line 1 minus line 2 (cannot be negative)	=	=	= 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

Complete this section if	you have income allocated to	Saskatchewan in column	4 of the chart in	Part 1 of this form
John piete triis section ii	you have income allocated to	Saskalchewan in Column	4 of the chart in	Fait I of this form.

Enter your taxable income from line 260 of your return .			-			1
Use the amount on line 1 to determine which ONE of the following columns you have to complete.	If line 1 is \$40,113 or less	If line 1 is more than \$40,113, bu not more than \$114,61		If line 1 is more than \$114	,610	
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 × 11% 5	- 40,113 00 = × 13%	- 3 - 4 - 5	- 114,610 = × 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	+ 4,412 00	7] 8	+ 14,097	00	7] 8
Enter your Saskatchewan tax on taxable income from line 8.						9
Residents of Saskatchewan only: Enter the Saskatchewan farm and small business capital gains	tax credit from Form T123	37.	635	5 —		• 10
Line 9 minus line 10	2		_	=		11
Enter your Saskatchewan tax on split income from Form T1206 Add lines 11 and 12.	0.		_	+		12 13
Enter your Saskatchewan non-refundable tax credits from			_			- 13
line E in the Saskatchewan column in Part 3 of this form.			14			
Residents of Saskatchewan only: Saskatchewan dividend ta	x credit		_			
Credit calculated for line 15 on the Saskatchewan Worksheet	(MJ)	+	15			
Residents of Saskatchewan only : Saskatchewan overseas e Amount from line 426 of federal Schedule 1	employment tax credit × 50% =	+	16			
Saskatchewan minimum tax carryover:						
Amount from line 427 of federal Schedule 1	× 50% =	+	17			
Add lines 14 to 17.		=	_ ▶			18
Line 13 minus line 18 (if negative, enter "0")			_	=		19
Saskatchewan additional tax for minimum tax purposes Form T691: Line 108 minus line 111	× 50% =					20
Add lines 19 and 20.	X 50% =		-	+		21
Percentage of income allocated to Saskatchewan from column	5 of the chart in Part 1 of	this form	_		└── %	22
Multiply line 21 by the percentage on line 22.	13 of the chart iii i art i of	uno ionn	-	=	/6	23
If you were not a resident of Saskatchewan , enter the amour	nt from line 23 on line 32 b	elow, and continue or	- n line	33.		
Adjustments for residents of Saskatchewan						
Saskatchewan pension income amount from line 5836 in the Saskatchewan column in Part 3 of this form	× 11% =		24			
Saskatchewan dividend tax credit from line 15 in this section	A 11/0 —	+	_ 24 25			
Saskatchewan overseas employment tax credit from line 16 in	this section	+	26			
Add lines 24 to 26.		=	27			
Percentage of income not allocated to Saskatchewan:			_			
100% minus percentage on line 22		× %	28			
Multiply line 27 by the percentage calculated on line 28.		=	▶	_		29
Lines 23 minus line 29 (if negative, enter "0")	Adjusted Saskat	tchewan income tax	_	=		30
Residents of Saskatchewan only: Enter the provincial foreign	n tax credit from Form T20	36.		_		31
Line 30 minus line 31 (if negative, enter "0")			-	=		32
Enter your unused Saskatchewan royalty tax rebate						
from your 2008 notice of assessment or notice of reassessmen	nt.					33
Line 32 minus line 33			_	=		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 2009. 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.). (maximum \$1,000) 39 Add lines 38 and 39. (maximum \$1,000) 6374 =40 Line 37 minus line 40 (if negative, enter "0") 41 Saskatchewan employee's tools tax credit (for residents of Saskatchewan only) Enter your one-time trade entry credit from part 3 of Form T1284. 6356 • 42 Unused one-time trade entry 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 2008 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 2008 notice of assessment or notice of reassessment Saskatchewan mineral exploration tax credit 52 Add lines 50 and 51. 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 2008 to reduce your Saskatchewan tax. Enter on line 60 any amount you want to carry back to 2007 and, on line 61, any amount you want to carry back to 2006. •59 Enter the amount you want to carry back to 2008. 6361 Enter the amount you want to carry back to 2007. 6362 •60 Enter the amount you want to carry back to 2006. 6363 •61 Chart for line 5821 in the Saskatchewan column in Part 3 (residents of Saskatchewan only) Details of dependent children born in 1991 or later Child's date of birth Social insurance number Child's name Relationship to you (if available) Year Month Dav

Part 4 – Provincial tax (multiple jurisdictions)

T2203 - 2009

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 2009 return, use the amounts that he or she would use on Form SK428 if he or she was filing a return. **Attach his or her information slips, but do not attach the return or schedules**.

Amount for dependent children (born in 1991 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 2009):			_
If your spouse's or common-law partner's net income is \$32,312	2 or less, enter \$4,340.		
Otherwise, enter the amount from line 5808 of his or her Form S	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.	(maximum \$1,000)	+	4
Disability amount:			
Enter the amount from line 5844 of his or her Form SK428.		+	5
Tuition and education amounts:			
Enter the provincial amount designated in your name on his or h	ner Form T2202, T2202A, TL11A,		
TL11B, or TL11C. If he or she was not a resident of Saskatchev			
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	ır 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 2008 notice of assessment or notice of reassess					1
Eligible tuition fees paid for 2009			2		
Education amount for 2009: Use columns B and C of					
TL11B, and TL11C. Only one claim per month (maxir	mum 12 months).				
Enter the number of months from column B					
(do not include any month that is included in column	\times \$120 =	+	3		
Enter the number of months from column C .	× \$400 =	+	4		
Add lines 2 to 4. Total 200	9 tuition and education amounts	=		+	5
Add lines 1 and 5.	Total available tuition	and education a	mounts	=	6
Taxable income from line 260 of your return			7		
Total of lines 5804 to 5848 in the Saskatchewan colu	mn in Part 3 of Form T2203	_	8		
Line 7 minus line 8 (if negative, enter "0")		=	9		
Unused Saskatchewan tuition and education amounts	s claimed for 2009.				
Enter the amount from line 1 or line 9, whichever is le		_			10
Line 9 minus line 10		=	11		
2009 tuition and education amounts claimed for 2009			 _		
Enter the amount from line 5 or line 11, whichever is ${\bf I}$	less.			+	12
Add lines 10 and 12. If you are the student,					
enter this amount on line 5856 in	Saskatchewan tuition ar				
the SK column in Part 3 of Form T2203.	ciaimed b	y the student for	or 2009	=	13
Complete lines 14 to 17 only if you are the individ	ual designated to claim the stud	dent's unused a	mounts.		
Enterether any out from the E. William and the A. O.O.	ν ΦΕ 000				
Enter the amount from line 5; if it is more than \$5,000 Enter the amount from line 12.	, enter \$5,000.				14
				_	15 16
Line 14 minus line 15 (if negative, enter "0")				=	16
Enter on this line, and on line 5860 in the SK column in Part 2 of years Toyot OR on line 6 of					
in Part 3 of your Form T2203 OR on line 6 of your Schedule SK(S2)MJ, an amount that			Г		
	katchewan tuition and education	n amounts tran	sferred		17
	naturalitari tartion and cadoation	. a.mounto tiun			' ' '

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.

Maximum amount	4,340 00
our net income from line 236 of your return	2
Base amount - 32,312	2 00 3
Line 2 minus line 3 (if negative, enter "0")	4
	5 % 5
Multiply the amount on line 4 by line 5.	<u> </u>
ine 1 minus line 6 (if negative, enter "0").	
Enter this amount on line 5808 in the Saskatchewan column.	=
_ine 5812 — Spouse or common-law partner amount	
Base amount	14,596 00
Spouse's or common-law partner's net income (from page 1 of your return)	
Line 1 minus line 2 (if negative, enter "0").	
Enter, on line 5812 in the Saskatchewan column, \$13,269 or the amount on line 3, whichever is less.	=
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, \$13,269 or the amount on line 3, whichever is less.	14,596 00
Line 5820 — Amount for infirm dependants age 18 or older	
Line 5820 — Amount for infirm dependants age 18 or older Complete this calculation for each dependant.	
Complete this calculation for each dependant. Base amount	14,351 00
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return)	14,351 00
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0"; if it is more than \$8,395, enter \$8,395)	14,351 00 - =
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0"; if it is more than \$8,395, enter \$8,395) If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed.	
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0"; if it is more than \$8,395, enter \$8,395)	14,351 00 - = - = -
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0"; if it is more than \$8,395, enter \$8,395) If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed.	14,351 00 - = - =
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0"; if it is more than \$8,395, enter \$8,395) If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed. Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	14,351 00 - = - = =
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0"; if it is more than \$8,395, enter \$8,395) If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed. Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0") Enter, on line 5820 in the Saskatchewan column, the total amount claimed for all dependants.	14,351 00 = = - = =
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0"; if it is more than \$8,395, enter \$8,395) If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed. Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0") Enter, on line 5820 in the Saskatchewan column, the total amount claimed for all dependants. Line 5840 — Caregiver amount	14,351 00 - = - = = 22,732 00
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0"; if it is more than \$8,395, enter \$8,395) If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed. Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0") Enter, on line 5820 in the Saskatchewan column, the total amount claimed for all dependants. Line 5840 — Caregiver amount Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return)	= -
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0"; if it is more than \$8,395, enter \$8,395) If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed. Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0") Enter, on line 5820 in the Saskatchewan column, the total amount claimed for all dependants. Line 5840 — Caregiver amount Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return)	= -
Complete this calculation for each dependant. Base amount Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0"; if it is more than \$8,395, enter \$8,395) If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed. Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0") Enter, on line 5820 in the Saskatchewan column, the total amount claimed for all dependants. Line 5840 — Caregiver amount Complete this calculation for each dependant.	= -

Saskatchewan worksheet (MJ) (continued)

Line 5844 — Disability amount							
Base amount (enter this amount on line 7 if you w	ere 18 years of age or ol	der on Decemb	er 31, 2009	9)	8	3,395 00	_ 1
Supplement calculation if you were under age 18	8 on December 31, 2009.						
Maximum supplement				8,395 00	2		
Total child care and attendant care expenses				, ,			
claimed for you by anyone		0.450.00	3				
Base amount Line 3 minus line 4 (if negative, enter "0")	_	2,459 00	4	1	_		
Line 2 minus line 5 (if negative, enter "0")	<u>=</u>		· - =		5 ▶ +		6
Zino Zininao inio o (ir nogativo, oritori o)					<u> </u>		7 Ť
Add lines 1 and 6.					=		7
Enter this amount on line 5844 in the Saskatchew on line 5848.	an column (maximum \$16	,790), unless th	nis chart is	being comple	ted for the c	laim	
Line 5848 — Disability amount transferr	red from a dependant						
Complete this calculation for each dependant.							
If your dependant was not a resident of Saskat		vear. Form SK4	128 and the	e chart for line	5844 ment	oned in	
the calculation below must be completed for the d							
Enter the amount from line 7 of the chart for line 5	5844 for the dependant						1
Total of amounts your dependant can claim on line	-	ner Form SK428	}		+		- <u>'</u>
Add lines 1 and 2.					=		3
Dependant's taxable income (from line 260 of his	or her return)				_		4
Line 3 minus line 4 (if negative, enter "0")					=		_ 5
Allowable amount for this dependant: Enter the ar	mount from line 1 or line 5	whichever is le	ee			<u> </u>	٦6
							٦ ,
Enter, on line 5848 in the Saskatchewan column,	the total amount claimed f	or all disabled o	lependants	S.			
Line ME — Allowable amount of medica children born in 1992 or late	er	oouse or com	mon-law	partner, an	d your de	pendent	
Medical expenses from line 330 of your federal Sc Enter \$2,011 or 3% of line 236 of your return, which							- 1 2
Line 1 minus line 2 (if negative, enter "0"). Enter the		ne Saskatchewa	an column.		=		ء 13
							_
Line 5872 — Allowable amount of medic	cal expenses for other	dependants					
Complete this calculation for each dependant.							
Medical expenses for other dependant						1	1
Enter \$2,011 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 me	ore than \$10,000, enter \$1	0,000)			=		3
Enter, on line 5872 in the Saskatchewan column,	the total amount claimed f	or all other depe	endants.				

Saskatchewan worksheet (MJ) (continued)

Line 15 - Saskatchewan dividend tax credit

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

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

Line 120 of your return × 11% =

Enter this amount on line 15 in Section SK428MJ.

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

Line 120 of your return	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 are more than \$1,275, enter \$650 on line 36 in Section SK428MJ; or
- if your contributions are \$1,275 or less, use the amount on line 35 to determine which ONE of the following columns to complete.

Enter your total contributions	If line 35 is \$400 or less	If line 35 is more than \$400 , but not more than \$750	If line 35 is more than \$750 , but not more than \$1,275
from line 35 in Section SK428MJ.			1
	- 0 00	- 400 00	<u> </u>
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 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 taxable income from line 260 of your return.					1
Alberta income tax rate			-	× 1	0% 2
Multiply line 1 by line 2.	•	Tax on taxable income	-	=	3
Residents of Alberta only: Alberta tax on split income from Fo	rm 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 Alberta Worksheet (MJ)		+	7		
Residents of Alberta only: Alberta overseas employment tax of	credit				
Amount from line 426 of federal Schedule 1	× 35% =	+	8		
Alberta minimum tax carryover:			-		
Amount from line 427 of federal Schedule 1	× 35% =	+	9		
Add lines 6 to 9.		=		_	10
Line 5 minus line 10 (if negative, enter "0")			•	=	11
Alberta additional tax for minimum tax purposes			-		
Form T691: Line 108 minus line 111	× 35% =			+	12
Add lines 11 and 12.	1		-	=	13
Percentage of income allocated to Alberta from column 5 of the	chart in Part 1 of this f	form	-	×	% 14
Multiply line 13 by the percentage on line 14.			-	=	15
If you were not a resident of Alberta , enter the amount from lin	ne 15 on line 28 below	, and continue on line 29			
Adjustments for residents of Alberta					
Total of Alberta adoption expenses from line 5833					
and Alberta pension income amount from line 5836					
in the Alberta column in Part 3 of this form	× 10% =		16		
Alberta dividend tax credit from line 7	7 1070	+	17		
Alberta overseas employment tax credit from line 8		+	18		
Add lines 16 to 18.		=	19		
Percentage of income not allocated to Alberta: 100% minus pe	rcentage on line 14	× %	20		
Multiply line 19 by the percentage calculated on line 20.	Toomage on line 11	= /	-	_	21
Line 15 minus line 21 (if negative, enter "0")				=	22
Alberta tax on split income from line 4			23	_	
Percentage of income not allocated to Alberta: 100% minus pe	rcentage on line 14	× %	24		
Multiply line 23 by the percentage calculated on line 24.		= 1		+	25
Add lines 22 and 25.	Adius	ted Alberta income tax			26
			-		
Residents of Alberta only: Enter the provincial foreign tax cree	dit 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 2009	_				
from your official receipt called <i>Annual Contribution</i> .	3	29			
Credit calculated for line 30 on the Alberta Worksheet (MJ)	(maximum \$1,000)		30		
Enter your Alberta political contributions			-		
made in 2009 from your official receipt called					
Senatorial Selection Campaign Contribution. 600	4	31			
Credit calculated for line 32 on	•				
the Alberta Worksheet (MJ)	(maximum \$1,000)	+	32		
Add lines 30 and 32. Alberta political co	ntribution tax credit	=		_	33
Line 28 minus line 33 (if negative, enter "0")				=	34
Alberta royalty tax rebate					
Enter your unused Alberta attributed Canadian royalty income					
from your 2008 notice of assessment or notice of reassessment	t	× 10% =	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 2009 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 2009):					
If your spouse's or common-law partner's net income is \$34,799	or less, enter \$4,675.				
Otherwise, enter the amount from line 5808 of his or her Form A					1
Pension income amount:					
Enter the amount from line 5836 of his or her Form AB428.	(maximum \$1,292)		+		2
Disability amount:					
Enter the amount from line 5844 of his or her Form AB428.			+		3
Tuition and education amounts: Enter the provincial amount of	designated in your name on his or her				
Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she wa					
complete Schedule AB(S11)MJ to determine the amount to enter			+		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 AB428.	-	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	Alberta amounts transferred from				
Alberta column in Part 3 of Form T2203.	your spouse or common-law partner		=		9

Alberta Tuition and Education Amounts

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

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

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

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

Unused federal tuition, education, and textbook amounts from your 2008 notice of assessment or notice of reassessment					1
Eligible tuition fees paid for 2009			2		
Education amount for 2009: Use columns B and C of forms T220 TL11B, and TL11C. Only one claim per month (maximum 12 me					
Enter the number of months from column B					
(do not include any month that is also included in column C).	× \$196 =	+	3		
Enter the number of months from column C .	× \$652 =	+	4		
Add lines 2 to 4. Total 2009 tuition and	deducation amounts	=		+	5
Add lines 1 and 5.	Total available tuition	and education	amounts	=	6
Taxable income from line 260 of your return			7		
Total of lines 5804 to 5848 in the Alberta column in Part 3 of For	m T2203	_	8		
Line 7 minus line 8 (if negative, enter "0")		=	9		
Unused Alberta tuition and education amounts claimed for 2009.					
Enter the amount from line 1 or line 9, whichever is less .		_			10
Line 9 minus line 10		=	11	-	
2009 tuition and education amounts claimed for 2009.			<u> </u>		
Enter the amount from line 5 or line 11, whichever is less.				+	12
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the AB column in Part 3 of Form T2203.	Alberta amounts claimed b	a tuition and ed by the student		=	13
Complete lines 14 to 17 only if you are the individ	lual designated to cl	aim the studen	t's unused a	ımounts.	
Enter the amount from line 5; if it is more than \$5,000, enter \$5,000,	000.				14
Enter the amount from line 12.				_	15
Line 14 minus line 15 (if negative, enter "0")				=	16
Enter on this line, and on line 5860 in the Alberta column					
in Part 3 of your Form T2203, OR on line 4 of					
your Schedule AB(S2)MJ, an amount that					
is not more than the amount on line 16. Alberta	tuition and educatio	n amounts trar	nsferred		17
Albora					

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		4,675 00 1
Your net income from line 236 of your return	2	
Base amount 34,799 00	3	
Line 2 minus line 3 (if negative, enter "0")	4	
Applicable rate \times 15%	5	1
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.	. E	7
Line 5812 — Spouse or common-law partner amount		
Base amount		16,775 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 the amount from line 3 on line 5812 in the Alberta column.	. =	3
Line 5816 — Amount for an eligible dependant		
Base amount		16,775 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.	. E	3
Line 5820 — Amount for infirm dependants age 18 or older		
Complete this calculation for each dependant.		
Base amount		16,125 00 1
Dependant's net income (from line 236 of his or her return)		10,125 00 1
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$9,710, enter \$9,710)	=	3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed.		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	· =	5
Enter, on line 5820 in the Alberta column, the total amount claimed for all dependants.		
Line 5840 — Caregiver amount		
Complete this calculation for each dependant.		
Base amount		25,150 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 \$9,711, enter \$9,711)		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") Enter, on line 5840 in the Alberta column, the total amount claimed for all dependants.	<u> =</u>	5
Line 5844 — Disability amount		
Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2009)		12,940 00 1
Supplement calculation if you were under age 18 on December 31, 2009.	. —	12,940 00
Maximum supplement 9,710 00	2	
Total child care and attendant care expenses	. –	
claimed for you by anyone 3		
Base amount - 2,648 00 4		
Line 3 minus line 4 (if negative, enter "0")	5	
Line 2 minus line 5 (if negative, enter "0")	+	6
Add lines 1 and 6.	=	7

Enter this amount on line 5844 in the Alberta column (maximum \$22,650), **unless** this chart is being completed for the claim on line 5848.

Alberta worksheet (MJ) (continued)

Line 5848 – Disability amount transferred from a dependant Complete this calculation for each dependant. If your dependant was not a resident of Alberta at the end of the year, Form AB428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she was a resident of Alberta at the end of the year. Enter the amount from line 7 of the chart for line 5844 for the dependant. 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 disabled dependants. Line ME - Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1992 or later Medical expenses from line 330 of your federal Schedule 1 Enter \$2,168 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 \$2,168 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 \$11,473, enter \$11,473) Enter, on line 5872 in the Alberta column, the total amount claimed for all other dependants. Line 347 — Donations and gifts Enter the amount of unclaimed donations and gifts for the years 2004 to 2006 included on line 344 of your 2009 federal Schedule 9. Also, enter this amount on line 5895 in the Alberta column. Enter the amount from line 345 of your 2009 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 2009 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 × 10% = 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 Line 180 of your return 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 to determine which ONE of the following columns to complete.

Enter your total contributions	If the amount is \$200 or less	If the amount is more than \$200, but not more than \$1,100	If the amount is more than \$1,100, but not more than \$2,300
from line 29 or 31 in Section AB428MJ.			1
	- 0 00	- 200 00	- 1 100 00 2
Line 1 minus line 2	=	=	= 3
	× 75%	× 50%	× 33.33% 4
Multiply line 3 by line 4.	=	=	= 5
	+ 0 00	+ 150 00	+ 600 00 6
Add lines 5 and 6. Enter this amount on line 30 or 32 in Section AB428MJ.	=	=	= 7

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 o	t your re	turn.											
Use the amount on line 1 to														
determine which ONE of the		line 1 is		If lir	ne 1 is mo	re	If line 1 is mo	re	If line 1	is mo	re	1	f line 1 is	
following columns you have to		716 or les	ss				than \$71,433 , b						than \$99	.588
complete. Then enter the amount	👯			more	than \$71	,433	more than \$82	,014	more tha	ın \$99 ,	588	111010	man ço o	,,,,,
from line 1 in the applicable column.														
Line 2 minus line 3	 	0	00	_	35,716	00	- 71,433	00	- 82	2,014	00	_	99,588	00
(cannot be negative)	=			=	,		=		=	,		=		
	×	5.06	%	×	7.7	·%	× 10.5	5%	×	12.29	%	X	14.7	%
Multiply line 4 by line 5.	=	0.00	Ť	=		Ť	=	 	=	0	, , , , , , , , , , , , , , , , , , , 			
indiciply into 1 by into 0.	+	0	00	+	1,807	00	+ 4,557	00	+ !	5,668	00	+	7,828	00
	 			l'	1,007	+00	1,007	+	`	3,000	-	' 	7,020	100
Add lines 6 and 7.	<u> </u>			_										
rad iii es e ara 7.	ļ						<u>l</u>							
Enter the amount from line 8.														
Enter your British Columbia tax on s	plit inco	me fron	n Foi	m T12	206.							+		
Add lines 9 and 10.												=		
Enter your British Columbia non-refu	ındable	tax cred	dits f	rom										
line E in the British Columbia columi											12			
Residents of British Columbia on	l y : Britis	sh Colun	nbia	divide	nd tax cr	edit								
Credit calculated for line 13 on the	British	Columbi	a Wo	orkshe	et (MJ)			+			13			
Residents of British Columbia on	l y : Britis	sh Colun	nbia	overse	eas empl	oyme	ent tax credit							
Credit calculated for line 14 on the	-				•	•		+			14			
British Columbia minimum tax carryo			,											
Amount from line 427 of federal Sci		1				× 33	3.7% =	+			15			
Add lines 12 through 15.	100010	•)	-		$\overline{}$.	_		
Line 11 minus line 16 (if negative, ei	nter "O"	١												$\overline{}$
British Columbia additional tax for m			nnee	· C										
Amount from line 117 on Form T69		i tax pai	pose	.0		× 33	3.7% =					+		
Add lines 17 and 18.	1					^ 30	D. 1 /o —					_		+
	م مامنداد	- ا ما مصر با ما ا	f		C -f +l		and in Daniel of	ulaia f						_
Percentage of income allocated to B			HOH	1 Colui	1111 5 01 11	ie cri	an in Pan 1 oi	unis id	ווווו			×		<u>%</u>
Multiply line 19 by the percentage or	1 line 2	0.										=		
If you were not a resident of Britis	h Colu	mbia , er	nter t	he am	ount fron	م انم م	04 !! 00!							
						ı iirie	21 on line 30 t	elow	, and con	tinue d	on lin	e 31.		
Adjustments for residents of E	British	Colum	bia			ııne	21 on line 30 t	elow	, and con	tinue (on lin	e 31.		
Adjustments for residents of E Total of British Columbia adoption e				833		ııme	21 on line 30 t	elow	, and con	tinue d	on lin	e 31.		
•	xpense	s from li		833		ııne	21 on line 30 t	elow	, and con	tinue (on lin	e 31.		
Total of British Columbia adoption e	xpense ne 5836	s from li		833				pelow	, and con		on lin	e 31.		
Total of British Columbia adoption e and pension income amount from lir British Columbia column in Part 3 of	xpense ne 5836 this for	s from lii in the m	ne 5				5.06% =		, and con	<u> </u>	22	e 31.		
Total of British Columbia adoption e and pension income amount from lir British Columbia column in Part 3 of British Columbia dividend tax credit	xpense ne 5836 this for from lin	s from ling in the median	ne 5	ection		×	5.06% =	+	, and con		22 23	e 31.		
Total of British Columbia adoption e and pension income amount from lir British Columbia column in Part 3 of British Columbia dividend tax credit British Columbia overseas employm	xpense ne 5836 this for from lin	s from ling in the median	ne 5	ection		×	5.06% =	+ +	, and con		22 23 24	e 31.		
Total of British Columbia adoption e and pension income amount from lir British Columbia column in Part 3 of British Columbia dividend tax credit British Columbia overseas employm Add lines 22 to 24.	xpense ne 5836 this for from lin ent tax	s from ling in the rm le 13 in the credit from	ne 5 his s	ection ne 14		×	5.06% =	+	, and con		22 23	e 31.		
Total of British Columbia adoption e and pension income amount from lir British Columbia column in Part 3 of British Columbia dividend tax credit British Columbia overseas employm Add lines 22 to 24. Percentage of income not allocated	xpense ne 5836 this for from lin ent tax	s from ling in the rm le 13 in the credit from	ne 5 his s	ection ne 14		×	5.06% =	+ + =			22 23 24 25	ie 31.		
Total of British Columbia adoption e and pension income amount from lir British Columbia column in Part 3 of British Columbia dividend tax credit British Columbia overseas employm Add lines 22 to 24. Percentage of income not allocated 100% minus percentage on line 20	xpense ne 5836 this for from lin ent tax to Britis	s from lii in the m le 13 in t credit fro	his som li	ection ne 14		×	5.06% =	+ + = ×			22 23 24	ie 31.		
Total of British Columbia adoption e and pension income amount from lir British Columbia column in Part 3 of British Columbia dividend tax credit British Columbia overseas employm Add lines 22 to 24. Percentage of income not allocated	xpense ne 5836 this for from lin ent tax to Britis	s from lii in the m le 13 in t credit fro	his som li	ection ne 14		×	5.06% =	+ + =			22 23 24 25	<u> </u>		
Total of British Columbia adoption e and pension income amount from lir British Columbia column in Part 3 of British Columbia dividend tax credit British Columbia overseas employm Add lines 22 to 24. Percentage of income not allocated 100% minus percentage on line 20	xpense ne 5836 this for from lin ent tax to Britis	s from ling in the rm lee 13 in to credit from the Column don line	his som li	ection ne 14	in this se	×	5.06% =	+ + + = × =		%	22 23 24 25			
Total of British Columbia adoption e and pension income amount from lir British Columbia column in Part 3 of British Columbia dividend tax credit British Columbia overseas employm Add lines 22 to 24. Percentage of income not allocated 100% minus percentage on line 20 Multiply line 25 by the percentage callines 21 minus line 27 (if negative, expensive).	xpense ne 5836 this for from lin ent tax to Britis alculate	s from ling in the credit from the Column don line	this som linbia:	ne 14	in this se	×	5.06% = ted British Col	+ + = × = umbi		%	22 23 24 25	_		
Total of British Columbia adoption e and pension income amount from lir British Columbia column in Part 3 of British Columbia dividend tax credit British Columbia overseas employm Add lines 22 to 24. Percentage of income not allocated 100% minus percentage on line 20 Multiply line 25 by the percentage care	xpense ne 5836 this for from lin ent tax to Britis alculate enter "0	s from ling in the credit from the Column d on line credit from the properties of th	this som linbia:	ne 14	in this se	×	5.06% = ted British Col	+ + = × = umbi		%	22 23 24 25	_		

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

Enter the amount from line 30 on the previous page.				_		30
BC tax reduction						
If your net income (line 236 of your return) is less than \$29,441,	complete the followi	ing cal	culation.			
Otherwise, enter "0" on line 39 and continue on line 40.	'	J				
Basic reduction	oloim ¢200			31		
Dasic reduction	claim \$389			_		
Enter your net income from line 236 of your return.		32				
Base amount	- 17,285 00	_				
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.			=			39
Line 30 minus line 39 (if negative, enter "0")				_	=	40
Enter the provincial logging tax credit from Form FIN 542.				_		_ 41
Line 40 minus line 41 (if negative, enter "0")				_	=	42
British Columbia political contribution tax credit						
Enter British Columbia political contributions made in 2009.		6040		43		
Credit calculated for line 44 on the <i>British Columbia Worksheet (I</i>	MJ)	UU IU	(maximum \$500)	_	_	44
Line 42 minus line 44 (if negative, enter "0")	,		(<u></u>	=	45
				_		_
British Columbia employee investment tax credits						
Enter your employee share ownership plan tax credit from Certific	cate ESOP 20.	6045		• 46		
Enter your employee venture capital tax credit from Certificate EN	VCC 30.	6047	+	• 47		
Add lines 46 and 47.	(maximum \$2,000)		=			48
Line 45 minus line 48 (if negative, enter "0")					=	49
Enter your British Columbia mining flow-through share tax credit	from Form T1231.			6881		• 50
Line 49 minus line 50 (if negative, enter "0")				_	=	51
Enter your British Columbia qualifying environmental trust tax cre	edit.				_	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.		Bri	tish Columbia tax	_	=	53

T2203 - 2009

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 2009 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 2009):					
If your spouse's or common-law partner's net income is \$31,2	288 or less, enter \$4,203.				
Otherwise, enter the amount from line 5808 of his or her Form	n BC428.				1
Pension income amount:					
Enter the amount from line 5836 of his or her Form BC428.	(maximum \$1,000)		+		2
Disability amount:					
Enter the amount from line 5844 of his or her Form BC428.			+		3
Tuition and education amounts: Enter the provincial amount	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 British Columbia,				
complete Schedule BC(S11)MJ to determine the amount to e	nter 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 58	56 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").					
Enter this amount on line 5864 in the British Columbia	British Columbia amounts transferred from				
column in Part 3 of Form T2203.	vour spouse or common-law partner		 	_ 	q

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 2008 notice of assessment or notice of reassessment			_			1
Eligible tuition fees paid for 2009			2			
Education amount for 2009: Use columns B and C of forms T2202 TL11B, and TL11C. Only one claim per month (maximum 12 mor			_			
Enter the number of months from column B						
(do not include any month that is also included in column C).	× \$60 =	+	3			
Enter the number of months from column C .	× \$200 =	+	- 4			
Add lines 2 to 4. Total 2009 tuition and e		=	-]	+		5
		and education amounts		=	+-	6
			-		_	_
Taxable income from line 260 of your return			7			
Total of lines 5804 to 5848 in the British Columbia column in Part 3	3 of Form T2203	_	8			
Line 7 minus line 8 (if negative, enter "0")		=	9			
Unused British Columbia tuition and education amounts claimed for	or 2009.					
Enter the amount from line 1 or line 9, whichever is less .		_				10
Line 9 minus line 10		=	11			
2009 tuition and education amounts claimed for 2009.			_			
Enter the amount from line 5 or line 11, whichever is less .				+		12
Add lines 10 and 12. If you are the student,			_			
	Columbia tuition an	d education amounts				
the BC column in Part 3 of Form T2203.	claimed by	y the student for 2009		=		13
Complete lines 14 to 17 only if you are the individual designat	ed to claim the stud	dent's unused amoun	ts.			
Enter the amount from line 5; if it is more than \$5,000, enter \$5,00	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 BC column						
in Part 3 of your Form T2203, OR on line 4 of						
your Schedule BC(S2)MJ, an amount that	British	Columbia tuition and				
is not more than the amount on line 16.	education	amounts transferred				17

British Columbia worksheet (MJ)

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

Line 5808 — Age amount		
Maximum amount		4,203 00 1
Your net income from line 236 of your return		2
Base amount		3
Line 2 minus line 3 (if negative, enter "0")	= 01,200 00	J
Applicable rate	× 15%	7 5
Multiply the amount on line 4 by line 5.	= 1576	▶ - 6
Line 1 minus line 6 (if negative, enter "0").		· · ·
Enter this amount on line 5808 in the British Columbia column.		7
Enter the amount of the coop in the British Columbia column.		· · · · · · · · · · · · · · · · · · ·
Line 5812 — Spouse or common-law partner amount		
Base amount		8,829 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, \$8,026 or the amount on line 3, whichever	is less .	= 3
Line 5816 — Amount for an eligible dependant		
Base amount		8,829 00 1
Dependant's net income (from line 236 of his or her return)		2
Line 1 minus line 2 (if negative, enter "0").		
Enter, on line 5816 in the British Columbia column, \$8,026 or the amount on line 3, whichever	s iess.	= 3
Line 5820 — Amount for infirm dependants age 18 or older		
Complete this calculation for each dependant.		
Base amount		10,634 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 \$4,101, enter \$4,101)		= 3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed the second of the se	aimed.	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	S.	
Line 5840 — Caregiver amount		
Complete this calculation for each dependant.		
Base amount		17,982 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 \$4,101, enter \$4,101)		= 3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed the second of the se	aimed.	_ 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	 S.	

British Columbia worksheet (MJ) (continued)

Line 5844 — Disability amount	
Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2009)	7,030 00 1
Supplement calculation if you were under age 18 on December 31, 2009	7,000 00
Maximum supplement 4,101 00	2
Total child care and attendant care expenses	_
claimed for you by anyone 3	
Base amount - 2,381 00 4	
Line 3 minus line 4 (if negative, enter "0")	5
Line 2 minus line 5 (if negative, enter "0")	+ 6
Add lines 1 and 6.	7
Enter this amount on line 5844 in the British Columbia column (maximum \$11,131), unless this chart is being compl on line 5848.	eted for the claim
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 lin	no 5844 montioned in
the calculation below must be completed for the dependant as if he or she was a resident of British Columbia at 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 BC428	+ 2
Add lines 1 and 2.	= 3
Dependant's taxable income (from line 260 of his or her return)	- 4
Line 3 minus line 4 (if negative, enter "0")	= 5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less .	6
Enter, on line 5848 in the British Columbia column, the total amount claimed for all disabled dependants.	
Line ME — Allowable amount of medical expenses for self, spouse or common-law partner, and	d your dependent
children born in 1992 or later	
Medical expenses from line 330 of your federal Schedule 1	1
Enter \$1,949 or 3% of line 236 of your return, whichever is less .	<u> </u>
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the British Columbia column.	= 3
Line 5872 — Allowable amount of medical expenses for other dependants	
Complete this calculation for each dependant.	
Medical expenses for other dependant	1
Enter \$1,949 or 3% of line 236 of the dependant's return, whichever is less .	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	= 3
Enter, on line 5872 in the British Columbia column, the total amount claimed for all other dependants.	

British Columbia worksheet (MJ) (continued)

Line 13 - British Columbia dividend tax credit

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

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

Line 120 of your return × 11% =

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	× 4.2% =		4
Line 1 minus line 2	=	3	× 11% =	+	5
Add lines 4 and 5.					l
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 amount from line 1 on line 14 in Section BC428MJ.

British Columbia tax before the			
overseas employment tax credit *	✓ Federal overseas	=	
Federal tax before the overseas	employment tax credit***		
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 36 of federal Schedule 1, less the total of the amounts from lines 350 and 425 of that schedule.
- *** Amount from line 426 of federal Schedule 1.

Line 44 - British Columbia political contribution tax credit

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

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

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

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.

return.											1
If line 1 is	ss	\$40,7	26 , but not	more	than	\$81,452 , bu	t not				2
- 0	00	_	40.726	00	_	81.452	00	_	126.264	00	_
=		=	-, -		=	, _		=	-, -		4
× 7.04°	%	×	9.68	%	×	11.44	%	×	12.76	%	5
=		=			=			=			6
+ 0	00	+	2,867	00	+	6,809	00	+	11,936	00	7 8
e 8.											9
							_	+			10
							_	=			11
sheet (MJ)	art in	× 4	4% = 4% =		kon ir	ncome tax	12 13 14 15 •			%	16 17 18 19 20 21
from on o% minus percer ine 23.	 ntage	× 7.	04% =	<u>×</u> =		%	22 23				24
	\$40,726 or less - 0 = × 7.04' = + 0 = 8.8. T1206. Sheet (MJ) Sheet (MJ) Sheet (must be charted as a second as	## If line 1 is \$40,726 or less	If line 1 is \$40,726 or less the \$40,77 the \$40,726 or less the \$4	If line 1 is \$40,726, but not than \$81,452 - 0 00 - 40,726 =	If line 1 is \$40,726, but not more than \$40,726, but not more than \$81,452 - 0 00 - 40,726 00 =	If line 1 is	If line 1 is S40,726 or less S40,726, but not more than \$81,452 more than \$126,	If line 1 is substitute 1 is more than \$40,726 or less \$40,726	If line 1 is S40,726 or less S40,726 but not more than S40,726 but not more than S40,726 but not more than S126,264	## If line 1 is \$40,726 or less \$40,726 or les	## If line 1 is substitute 1 is more than \$40,726 or less \$40,

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

Enter the amount from line 25 on the previous page.			_	25
Yukon surtax				
Enter the amount from line 25.			26	
Base amount		6,000 00	27	
Line 26 minus line 27 (if negative, enter "0")			28	
Rate		5%	29	
Multiply line 28 by line 29.	=			+ 30
Add lines 25 and 30.		'		= 31
If, at the end of the year, you were not a resident of Yuk	con, enter the amount from line 31	on line 48 below.		
Residents of Yukon only: Enter the territorial foreign tax	c credit from Form T2036.		_	32
Line 31 minus line 32 (if negative, enter "0")				= 33
Yukon low-income family tax credit (for r Net income from line 236 of your return	residents of Yukon only)		34	
			34	
Universal Child Care Benefit repayment Enter the amount from line 213 of your return.			25	
Add lines 34 and 35.	 		35 36	
Universal Child Care Benefit income			30	
Enter the amount from line 117 of your return.			37	
Line 36 minus line 37 (if negative, enter "0")	Adjusted net income =		38	
Line 30 minus line 37 (ii negative, enter 0)	Adjusted fiet income		. 30	
If your adjusted net income (line 38) is less than \$25,000 enter "0" on line 47. If you had a spouse or common-law with the higher net income can claim this credit.				
Basic credit	claim \$300 6384		39	
Enter the amount from line 38.	40			
Base amount	<u> </u>			
Line 40 minus line 41 (if negative, enter "0")	=42			
Applicable rate	× 3% 43	,		
Multiply line 42 by line 43.	<u>=</u> > _		44	
Line 39 minus line 44 (if negative, enter "0")			45	
Amount from line 33	× 80% =		46	
Enter the amount from line 45 or 46, whichever is less .	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

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 2009 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 2009):				
If your spouse's or common-law partner's net income is \$32,312 of	or less, enter \$6,408.			
Otherwise, enter the amount from line 5808 of his or her Form YT				1
Amount for children born in 1992 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.	(maximum \$2	2,000)	+	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	r			
Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was				
Schedule YT(S11)MJ to determine the amount to enter on this lin	•		+	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	3, 5833,			
and 5856 of your spouse's or common-law partner's Form YT428	_	8	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 pa	-	=	10

Yukon Tuition, Education, and Textbook Amounts

If you were a **student** who was **a resident of Yukon**, complete the regular Schedule YT(S11), *Territorial Tuition, Education, and Textbook Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203. **Do not attach the schedules (S11) or (S11)MJ to your return.**

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

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

Unused federal tuition, education, and textbook amounts from your 2008 notice of assessment or notice of reassessment	1
Eligible tuition fees paid for 2009	
Education and textbook amounts for 2009	
Calculating your part-time amount: use column B of Forms T2202, T2202A, TL11A, TL11B, and TL11C. Do not include any month that is also included in column C. Only one claim per month (maximum 12 months).	
Education amount:	
Number of months from column B \times \$120 = 3	
Textbook amount:	
Number of months from column B \times \$20 = $+$ 4	
Add lines 3 and 4. =	
Calculating your full-time amount: use column C of Forms T2202, T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 12 months)	
Education amount:	
Number of months from column C \times \$400 =	
Textbook amount:	
Number of months from column C × \$65 = + 7	
Add lines 6 and 7.	
Add lines 2, 5, and 8. Total 2009 tuition, education, and textbook amounts	+ 9
Add lines 1 and 9. Total available tuition, education, and textbook amounts	= 10
Taxable income from line 260 of your return11	
Total of lines 5804 to 5848 in the Yukon column in Part 3 of Form T2203	
Line 11 minus line 12 (if negative, enter "0") = 13	
Unused Yukon tuition, education and textbook amounts claimed for 2009.	
Enter the amount from line 1 or line 13, whichever is less .	. 14
Line 13 minus line 14 = 15	
2009 tuition, education, and textbook amounts claimed for 2009.	
Enter the amount from line 9 or line 15, whichever is less .	+ 16
Add lines 14 and 16. If you are the student, enter this amount Yukon tuition, education, and textbook	
on line 5856 in the Yukon column in Part 3 of Form T2203. amounts claimed by the student for 2009	= 17
·	
Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts.	
Enter the amount from line 9; if it is more than \$5,000, enter \$5,000.	18
Enter the amount from line 16.	19
Line 18 minus line 19 (if negative, enter "0")	= 20
Enter on this line, and on line 5860 in the YT column	
in Part 3 of your Form T2203 OR on line 5 of	
your Schedule YT(S2)MJ, an amount that	
is not more than the amount on line 20. Yukon tuition, education, and textbook amounts transferred	21

Yukon worksheet (MJ)

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.

- Allowable amount of medical expens	es for self, sp	oouse or comr	non-law partner, a	na your aep	enaent
children born in 1992 or later					
Medical expenses from line 330 of your federal Schedule 1					1
Enter \$2,011 or 3% of line 236 of your return, whichever is le	ess.				2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount	on line ME in th	e Yukon column		=	3
Line 13 — Yukon dividend tax credit					
Determine the amount to enter on line 13 in Section YT428N	IJ by completing	one of the two	following calculations	:	
• If you have an amount at line 120 and no amount at line	180 of your retu	rn, complete the	following:		
•		, cop.c.cc	· ·		
Line 120 of your return			× 11% =	_	
Enter this amount on line 13 in Section YT428MJ.					
• If you have amounts at lines 180 and 120 of your return, of	complete the foll	owing:			
Line 100 of your return		4			
Line 120 of your return			V 4 4E9/ —		1 4
Line 180 of your return Line 1 minus line 2			× 4.45% = × 11% =		4
Add lines 4 and 5.		s _	X 11% =	- 💳	———"
Enter this amount on line 13 in Section YT428MJ.				L	6
Enter the amount on the rolling occion in 42000.				<u> </u>	1 I D

Part 4 – Territorial tax (multiple jurisdictions) Section NT428MJ, Northwest Territories tax

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

Enter your taxable income from line 260 of your	return.								_				1
Use the amount on line 1 to determine which ONI of the following columns you have to complete.	lf lir	ne 1 is			e 1 is more 385, but not			ne 1 is mo 3 73,772 , bu			line 1 is mo		
Enter the amount from line 1 in the applicable	\$36,88	35 or les	SS	t	han \$73,772	2	more	than \$119	,936	t	than \$119,93	6	
column.					00.005			70 770		_	110.000		_ 2
		0	00		36,885	00		73,772	00	_	119,936	00	-
Line 2 minus line 3 (cannot be negative)	=	5.0 (=			=	10.0		=	4405		- 4
	×	5.9	<u>%</u>	×	8.6	<u>%</u>	×	12.2	<u>%</u>	×	14.05	%	_ 5
Multiply line 4 by line 5.	=			=			=			=_			_ 6
	+	0	00	+	2,176	00	+	5,348	00	+	10,981	00	7
Add lines 6 and 7. Northwest Territories tax on taxable income	=			-									8
Catan yayu Nauthurat Tamitaniaa tay an tayahla in		. lin n 0										I	0
Enter your Northwest Territories tax on taxable in									_	_			_ 9 _ 10
Enter your Northwest Territories tax on split incon	ne irom Fo	orm 112	206.						_	+			_
Add lines 9 and 10.									_	=_			_11
Enter your Northwest Territories non-refundable to line D in the Northwest Territories column in Part									12				
Northwest Territories dividend tax credit:	0 01 1110 10	,,,,,,				_			_ '2				
Credit calculated for line 13 on the <i>Northwest Te</i>	rritorios M	lorkehe	ot (N	<i>1</i> 1)		+			13				
Northwest Territories overseas employment tax c		OIKSIIC	JC1 (1V	10)		<u> </u>			_ ''				
Amount from line 426 of federal Schedule 1	realt.		1	× 1	15% =	+			14				
Northwest Territories minimum tax carry-over:				^ 4	13 /0 —	_			_ '4				
Amount from line 427 of federal Schedule 1			1	V 1	15% =				15				
Add lines 12 to 15.				^ 4	13 /0 —	<u>+</u>			- 🖫			ı	16
Line 11 minus line 16 (if negative, enter "0")										_			17
Northwest Territories additional tax for minimum t	av nurnacı	00							_	_			- ' '
Amount from line 117 of Form T691	ax puiposi	C 3	1	× 1	15% =					_			18
Add lines 17 and 18.				^ 4	-5 /o —				_	+			19
Percentage of income allocated to Northwest Terr	ritoriae fra	m colu	mn 5	of the	chart in Dr	ort 1 (of this f	orm	_			└── %	20
Multiply line 19 by the percentage on line 20.	IIIOIIES IIOI				orthwest To				_			/ 6	21
Multiply line 19 by the percentage of line 20.		A	ujusi	eu No	illiwest i	errito	iles III	come tax	_	_			- 41
Residents of Northwest Territories only: Enter	the territo	rial for	oian t	ov oro	dit from Ec	rm T	2026					ı	22
Line 21 minus line 22 (if negative, enter "0")	the territo	nai ioit	eigii i	ax cie	uit iioiii FC	71111 17	2030.		_	_			23
Line 21 minus line 22 (ii negative, enter 0)									_				_ 23
Political contribution tax credit													
Northwest Territories political contributions made	in 2009				62	55			24				
Credit calculated for line 25 on the <i>Northwest Ter</i>		orkshee	et (M.	<i>J</i>)	<u> </u>		(maxim	um \$500	_	_		l	25
Line 23 minus line 25 (if negative, enter "0")		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<i></i>	-/			(.u 4000	<u>/_</u>	=			26
Zino zo mino zo (ii noganve, omer e)									_	_		1	
Risk capital investment tax credits													
Unused risk capital investment tax credits from pr	evious vea	ars				(ma	aximum	n \$30,000)	_			27
Line 26 minus 27 (if negative, enter "0").	. ,					, .		. ,,.	<u>, </u>				1
Enter this amount on line 11 in part 5 of this form.					Nort	hwes	st Terri	tories ta	X	<u> </u>			28
									-	_			٦ _ ر

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 2009 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 2009):				
If your spouse's or common-law partner's net income is \$32,312 or less, enter	er \$6,195.			
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.	(maximum \$1,000)		+	2
Disability amount:		•		
Enter the amount from line 5844 of his or her Form NT428.			+	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 o	r			
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 2008 notice of assessment or notice of reassessment				_ 1
Eligible tuition fees paid for 2009 Education amount for 2009: Use columns B and C of forms T2: TL11B, and TL11C. Only one claim per month (maximum 12 r Enter the number of months from column B	202, T2202A, TL11A,	2		
(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 to 4. Total 2009 tuition ar	nd education amounts =		+	5
Add lines 1 and 5.	Total available tuition and education amounts		=	6
Taxable income from line 260 of your return Total of lines 5804 to 5848 in the Northwest Territories column Part 3 of Form T2203	in	7 8		
Line 7 minus line 8 (if negative, enter "0")		9		
Unused Northwest Territories tuition and education amounts class. Enter the amount from line 1 or line 9, whichever is less.	aimed for 2009.	• •		10
Line 9 minus line 10	= 1	1		_
2009 tuition and education amounts claimed for 2009. 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 Northwest Territories column in Part 3 of Form T2203.	Northwest Territories tuition and education amounts claimed by the student for 2009		=	13
Complete lines 14 to 17 only if you are the individual desig	nated to claim the student's unused amounts.			
Enter the amount from line 5; if it is more than \$5,000, enter \$5	5,000.			14
Enter the amount from line 12.	<u> </u>		_	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.	st Territories tuition and education amounts			

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	6,195 00 1
Your net income from line 236 of your return	2
Base amount - 32,312 00	3
Line 2 minus line 3 (if negative, enter "0")	4
<u></u>	5
Multiply line 4 by line 5.	6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Northwest Territories column.	= 7
Line F010	
Line 5812 — Spouse or common-law partner amount	
Base amount	12,664 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 Northwest Territories column.	= 3
Line 5816 — Amount for an eligible dependant	
	40.004 00.4
Base amount Dependent's not income (from line 226 of his or how return)	12,664 00 1
Dependant's net income (from line 236 of his or her return) Line 1 minus line 2 (if negative, enter "0").	2
Enter this amount on line 5816 in the Northwest Territories column.	= 3
Line 5820 — Amount for infirm dependants age 18 or older	
Complete this calculation for each dependant.	
Base amount	10,154 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 \$4,198, enter \$4,198) If you claimed this dependant on line 5816 in the Northwest Territories 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 Northwest Territories column, the total amount claimed for all dependants.	
Line 5840 — Caregiver amount	
Complete this calculation for each dependant.	
Base amount	18,534 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 \$4,198, enter \$4,198)	= 3
If you claimed this dependant on line 5816 in the Northwest Territories column, enter the amount claimed.	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
Enter, on line 5840 in the Northwest Territories column, the total amount claimed for all dependants.	

Northwest Territories worksheet (MJ) (continued)

Line 5844 - Disability amount	
Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2009)	10,270 00 1
Supplement calculation if you were under age 18 on December 31, 2009.	10,270 00
Maximum supplement 4,198 00 2	2
Total child care and attendant care expenses	
claimed for you by anyone	
Base amount - 2,459 00 4	
Line 3 minus line 4 (if negative, enter "0") = 5	
Line 2 minus line 5 (if negative, enter "0")	, ▶ +
	_ 7
Add lines 1 and 6.	
Enter this amount on line 5844 in the Northwest Territories column (maximum \$14,468), unless this chart is being column on line 5848.	mpleted for the
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 formentioned in the calculation below must be completed for the dependant as if he or she was a resident of Northwest end of the year.	
Enter the amount from line 7 of the chart for line 5844 for the dependant.	1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428	+ 2
Add lines 1 and 2.	= 3
Dependant's taxable income (from line 260 of his or her return)	<u>-</u> 4
Line 3 minus line 4 (if negative, enter "0")	= 5
Line o minus inte 4 (ii flegative, effici o)	
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less.	6
Enter, on line 5848 in the Northwest Territories column, the total amount claimed for all disabled dependants.	
Line ME — Allowable amount of medical expenses for self, spouse or common-law partner, and children born in 1992 or later	your dependent
Medical expenses from line 330 of your federal Schedule 1	1
Enter \$2,011 or 3% of line 236 of your return, whichever is less.	2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Northwest Territories column.	= 3
Line 5872 — Allowable amount of medical expenses for other dependants	
Complete this calculation for each dependant.	
Medical expenses for other dependant	1
Enter \$2,011 or 3% of line 236 of the dependant's return, whichever is less.	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)	= 3
Enter, on line 5872 in the Northwest Territories column, the total amount claimed for all other dependants.	

Northwest Territories worksheet (MJ) (continued)

Line 13 – Northwest Territories dividend tax credit

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

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

Line 120 of your return × 11.5% =

Enter this amount on line 13 in Section NT428MJ.

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

Line 120 of your return		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
	_	100	00	2
Line 1 minus line 2 (if negative, enter "0")	=			3
	×	50 '	%	4
Multiply line 3 by line 4.	=			5
	+	100	00	6
Add lines 5 and 6 (maximum \$500).				l
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.

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If line 1 is						If	line 1 is mo	re
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Part 3 (residents of	Nunavut	only)						
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Relationship to y	you	Year	Month	Day	30		available)	iiibe
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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 2009 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	1
Age amount (if he or she was 65 or older in 2009):					
If your spouse's or common-law partner's net income is \$32,312 of	or less, enter \$8,733.				
Otherwise, enter the amount from line 5808 of his or her Form NU	J428.		+	2	2
Pension income amount:					
Enter the amount from line 5836 of his or her Form NU428.	(maximum \$2,000)		+	3	3
Disability amount:					
Enter the amount from line 5844 of his or her Form NU428.			+		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 v	vas not a resident of Nunavut,				
complete Schedule NU(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, and 5856 of your	spouse's or				
common-law partner's Form NU428.	_	8			
Spouse's or common-law partner's adjusted taxable income:					
Line 7 minus line 8 (if negative, enter "0")	=		· <u>– </u>	(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		=	1	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.

Eligible tuition fees paid for 2009 Education and textbook amounts for 2009 Calculating your part-time amount: Use column B of Forms T2202, T2202A, TL11A, TL11B, and TL11C. Do not include any month that is also included in column C. Only one claim per month (maximum 12 months). Romber of months from column B × \$120 = 3 Textbook amount: Number of months from column B × \$20 = 4 Add lines 3 and 4. Calculating your full-time amount: Use column C of Forms T2202, T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 12 months). Education amount: Number of months from column C × \$400 = 6 Textbook amount: Number of months from column C × \$65 = 4 Add lines 6 and 7. Add lines 6 and 7. Total of lines 5604 to 5848 in the Nunavut column in Part 3 of Form T2203. Line 11 minus line 12 (if negative, enter "0") Unused Nunavut tuition, education, and textbook amounts claimed for 2009. Enter the amount from line 9 or line 15, whichever is less. Line 13 minus line 14 2009 tuition, education, and textbook amounts claimed for 2009. Enter the amount from line 9 or line 15, whichever is less. Line 13 minus line 14 2009 tuition, education, and textbook amounts claimed for 2009. Enter the amount from line 9 or line 15, whichever is less. Nunavut tuition, education, and textbook amounts claimed by the student for 2009 Enter the amount from line 9 or line 15, whichever is less. Nunavut tuition, education, and textbook amounts claimed by the student for 2009 Enter the amount from line 10 10 11, whichever is less. Line 11 minus line 19 (if regative, enter "0") Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts. Enter the amount from line 9. If it is more than \$5,000, enter \$5,000. Enter the amount from line 10. Enter the amount from line 10. Line 11 minus line 19 (if negative, enter "0") Enter the amount from line 10. Enter the amount from line 10. Line 11 minus line 19 (if negative, enter "0") Enter the amount from line 10. Enter the amount fr	Unused federal tuition, education and textbook amounts from your 2008 notice of assessment or notice of reassessment				_ 1
Calculating your part-time amount: Use column B of Forms T2202, T2202A, TL11A, TL11B, and TL11C. Do not include any month that is also included in column C. Only one claim per month (maximum 12 months). Education amount: Number of months from column B × \$120 = 3 Textbook amount: Number of months from column B × \$20 = 4 Add lines 3 and 4. = 4 Calculating your full-time amount: Use column C of Forms T2202, T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 12 months). Education amount: Number of months from column C × \$400 = 6 Textbook amount: Number of months from column C × \$65 = 4 Add lines 6 and 7.	Eligible tuition fees paid for 2009		2		
Number of months from column B × \$120 = 3 Textbook amount: Number of months from column B × \$20 = + 4 Add lines 3 and 4. = + 4 Calculating your full-time amount: Use column C of Forms T2202, T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 12 months). Education amount: Number of months from column C × \$400 = 6 Textbook amount: Number of months from column C × \$65 = + 7 Add lines 6 and 7. + + 9 Add lines 2, 5 and 8. Total 2009 tuition, education, and textbook amounts + 9 Add lines 2, 5 and 8. Total 2009 tuition, education, education, and textbook amounts 10 Taxable income from line 260 of your return 11 11 Total of lines 5804 to 5848 in the Nunavut column in Part 3 of Form T2203. - 12 Line 11 minus line 12 (if negative, enter "0") = 13 Unused Nunavut tuition, education, and textbook amounts claimed for 2009. - 14 Line 13 minus line 14 = 15 2009 tuition, education, and textbook amounts claimed for 2009. - 16 Enter the a	Calculating your part-time amount: Use column B of Forms TL11B, and TL11C. Do not include any month that is also i				
Number of months from column B × \$20 = + 4 Add lines 3 and 4. TL11B, and TL11C. Only one claim per month (maximum 12 months). Education amount: Number of months from column C × \$400 = 6 Textbook amount: Number of months from column C × \$65 = + 7 Add lines 6 and 7. Add lines 6 and 7. Add lines 6 and 7. Add lines 2, 5 and 8. Total 2009 tuition, education, and textbook amounts =		3			
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Number of months from column C	Calculating your full-time amount: Use column C of Forms	T2202, T2202A, TL11A,			
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Add lines 1 and 9. Total available tuition, education, and textbook amounts Taxable income from line 260 of your return 11 Total of lines 5804 to 5848 in the Nunavut column in Part 3 of Form T2203. Unused Nunavut tuition, education, and textbook amounts claimed for 2009. Enter the amount from line 1 or 13, whichever is less. Line 13 minus line 14 2009 tuition, education, and textbook amounts claimed for 2009. Enter the amount from line 9 or line 15, whichever is less. Add lines 14 and 16. If you are the student, enter this amount on line 5856 in the Nunavut tuition, education, and textbook amounts claimed by the student for 2009 Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts. Enter the amount from line 9; if it is more than \$5,000, enter \$5,000. Enter the amount from line 16. Line 18 minus line 19 (if negative, enter "0") Enter on this line, and on line 5860 in the Nunavut column in Part 3 of your Form T2203, OR on line 5 of your Schedule NU(S2)MJ, an amount that Nunavut tuition, education, and			8		
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Line 13 minus line 14 2009 tuition, education, and textbook amounts claimed for 2009. Enter the amount from line 9 or line 15, whichever is less. Add lines 14 and 16. If you are the student, enter this amount on line 5856 in the Nunavut tuition, education, and textbook amounts claimed by the student for 2009 Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts. Enter the amount from line 9; if it is more than \$5,000, enter \$5,000. Enter the amount from line 16. Line 18 minus line 19 (if negative, enter "0") Enter on this line, and on line 5860 in the Nunavut column in Part 3 of your Form T2203, OR on line 5 of your Schedule NU(S2)MJ, an amount that Nunavut tuition, education, and		med for 2009.			14
2009 tuition, education, and textbook amounts claimed for 2009. Enter the amount from line 9 or line 15, whichever is less. Add lines 14 and 16. If you are the student, enter this amount on line 5856 in the Nunavut tuition, education, and textbook amounts claimed by the student for 2009 Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts. Enter the amount from line 9; if it is more than \$5,000, enter \$5,000. Enter the amount from line 16. Line 18 minus line 19 (if negative, enter "0") Enter on this line, and on line 5860 in the Nunavut column in Part 3 of your Form T2203, OR on line 5 of your Schedule NU(S2)MJ, an amount that Nunavut tuition, education, and			15		
Enter the amount from line 9 or line 15, whichever is less. 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. Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts. Enter the amount from line 9; if it is more than \$5,000, enter \$5,000. Enter the amount from line 16. Line 18 minus line 19 (if negative, enter "0") Enter on this line, and on line 5860 in the Nunavut column in Part 3 of your Form T2203, OR on line 5 of your Schedule NU(S2)MJ, an amount that Nunavut tuition, education, and					
enter this amount on line 5856 in the Nunavut tuition, education, and textbook amounts Claimed by the student for 2009 = 17 Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts. Enter the amount from line 9; if it is more than \$5,000, enter \$5,000. Enter the amount from line 16. Line 18 minus line 19 (if negative, enter "0") = 20 Enter on this line, and on line 5860 in the Nunavut column in Part 3 of your Form T2203, OR on line 5 of your Schedule NU(S2)MJ, an amount that Nunavut tuition, education, and				+	16
Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts. Enter the amount from line 9; if it is more than \$5,000, enter \$5,000. Enter the amount from line 16. Line 18 minus line 19 (if negative, enter "0") Enter on this line, and on line 5860 in the Nunavut column in Part 3 of your Form T2203, OR on line 5 of your Schedule NU(S2)MJ, an amount that Nunavut tuition, education, and	enter this amount on line 5856 in the Nuna	vut tuition, education, and textl	oook amounts udent for 2009		17
Enter the amount from line 16. Line 18 minus line 19 (if negative, enter "0") Enter on this line, and on line 5860 in the Nunavut column in Part 3 of your Form T2203, OR on line 5 of your Schedule NU(S2)MJ, an amount that Nunavut tuition, education, and	Complete lines 18 to 21 only if you are the individual design				
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Enter on this line, and on line 5860 in the Nunavut column in Part 3 of your Form T2203, OR on line 5 of your Schedule NU(S2)MJ, an amount that Nunavut tuition, education, and				_	
in Part 3 of your Form T2203, OR on line 5 of your Schedule NU(S2)MJ, an amount that Nunavut tuition, education, and				=	20
your Schedule NU(S2)MJ, an amount that Nunavut tuition, education, and					
		Nupovut tuition	ducation and		\neg
					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	8,733 00 1
Your net income from line 236 of your return	2
Base amount - 32,312 00	<u> </u>
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 Nunavut column.	_ 7
Enter this amount on line 3000 in the Nunavut Column.	_ =//
Line 5812 — Spouse or common-law partner amount	
Base amount	11,644 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.	_
Line 5816 — Amount for an eligible dependant	
Base amount	11,644 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 Nunavut column, the amount on line 3.	= 3
Line 5820 — Amount for infirm dependants age 18 or older	
Complete this calculation for each dependant.	
Base amount	10,154 00 1
Dependant's net income (from line 236 of his or her return)	- 10,104 00 1 - 2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,198, enter \$4,198)	= 3
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed.	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
Enter, on line 5820 in the Nunavut column, the total amount claimed for all dependants.	
Line 5840 — Caregiver amount	
Complete this calculation for each dependant.	
	10 504 00 4
Base amount Dependant's net income (from line 236 of his or her return)	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,198, enter \$4,198)	$ {}$ ${3}$
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed.	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	= 5
Enter, on line 5840 in the Nunavut column, the total amount claimed for all dependants.	

Nunavut worksheet (MJ) (continued)

Line 5844 — Disability amount	
Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2009)	11,644 00 1
Supplement calculation if you were under age 18 on December 31, 2009.	
Maximum supplement 4,198 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") — 2,459 00 4 — — — — — — — —	5
Line 2 minus line 5 (if negative, enter "0")	+ 6
Add lines 1 and 6.	= 7
Enter this amount on line 5844 in the Nunavut column (maximum \$15,842), unless this chart is being completed for	the claim on line 5848.
Line 5848 — Disability amount transferred from a dependant	
Complete this calculation for each dependant.	
If your dependant was not a resident of Nunavut at the end of the year, Form NU428 and the chart for line 5844	mentioned in the
calculation below must be completed for the dependant as if he or she was a resident of Nunavut at the end of the y	
Enter the amount from line 7 of the chart for line 5844 for the dependant.	1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NU428	+ 2
Add lines 1 and 2.	= 3
Dependant's taxable income (from line 260 of his or her return)	4
Line 3 minus line 4 (if negative, enter "0")	= 5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is less.	6
Enter, on line 5848 in the Nunavut column, the total amount claimed for all disabled dependants.	
Line ME — Allowable amount of medical expenses for self, spouse or common-law partner, and children born in 1992 or later Medical expenses from line 330 of your federal Schedule 1	nd your dependent
Enter \$2,011 or 3% of line 236 of your return, whichever is less .	2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Nunavut column.	3
Line 5872 — Allowable amount of medical expenses for other dependants	
Complete this calculation for each dependant.	1 .
Medical expenses for other dependant Enter \$2,011 or 3% of line 236 of the dependant's return, whichever is less .	1
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$10,000, enter \$10,000)	- 2 = 3
Enter, on line 5872 in the Nunavut column, the total amount claimed for all other dependants.	
Line 13 — Nunavut dividend tax credit	
Determine the amount to enter on line 13 in Section NU428MJ by completing one of the two following calculations: • If you have an amount at line 120 and no amount at line 180 of your return, complete the following:	
Line 120 of your return × 6.2% =	
Enter this amount on line 13 in Section NU428MJ.	
If you have amounts at lines 180 and 120 of your return, complete the following:	
Line 120 of your return	
Line 180 of your return — — — — — — — — — — — — — — — — — — —	4
Line 1 minus line 2 = 3 × 6.2% =	+ 5
Add lines 4 and 5. Enter this amount on line 13 in Section NU428MJ.	<u> </u>

Yukon

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

Northwest Territories

Enter the amount from line 28 of Section NT428MJ in Part 4.

Nunavut

Enter the amount from line 25 of Section NU428MJ in Part 4.

Provincial and territorial taxes

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



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12

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

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

Provincial and territorial credits not included in this package

Province or territory	Other credits	Form
Newfoundland and Labrador	Newfoundland and Labrador research and development tax credit	T1129
	Ontario apprenticeship training tax credit Ontario co-operative education tax credit	ON479
Ontario	Ontario residents only: Ontario senior homeowners' property tax grant Ontario property and sales tax credits Ontario political contribution tax credit Ontario focused flow-through share tax credit	ON479 T1221
	Co-op education and apprenticeship tax credit	MB479
Manitoba	Odour-control tax credit Manitoba residents only: Personal tax credit Education property tax credit School tax credit for homeowners Primary caregiver tax credit Green energy equipment tax credit (purchaser) Green energy equipment tax credit (manufacturer) Book publishing tax credit (individual)	T4164 MB479 T1299
Saskatchewan	Saskatchewan residents only: Graduate retention program tuition rebate Active families benefit	SK479
British Columbia	British Columbia venture capital tax credit (if resident when investment made) British Columbia residents only: Sales tax credit British Columbia mining exploration tax credit Training tax credit for individuals Training tax credit for employers	BC479 BC479 T88 T1014 T1014-1
Yukon	Political contribution tax credit Labour-sponsored venture capital corporation tax credit Yukon residents only: Small business investment tax credit Yukon First Nations income tax credit Research and development tax credit	YT479 YT479 YT432 T1232
Northwest Territories	Northwest Territories residents only: Cost of living tax credit	NT479
Nunavut	Political contribution tax credit Unused risk capital investment tax credits Nunavut residents only: Cost of living tax credit Business training tax credit (individuals)	NU479 NU479 T1317

Copies of these forms and provincial and territorial information sheets are available on the Canada Revenue Agency's Web page at **www.cra.gc.ca/forms** or by calling **1-800-959-2221**.