Information on the Form T2203,
Provincial and Territorial Taxes for 2010 – Multiple Jurisdictions

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

There are situations where, at the end of the year, a person resides in a province or territory of Canada, but all or part of the person's business income for the year was earned and can be allocated to a permanent establishment outside that province or territory, or outside Canada. If this is your case, you have to determine the part of your total provincial or territorial tax that is payable to the jurisdiction where you reside and to the other jurisdictions in Canada.

The same rules apply if you were a non-resident of Canada throughout 2010 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 2010.

Form T2203

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

Part 1 – Allocating income to multiple jurisdictions (common to all, complete in all cases);

Part 2 – Federal surtax on income you earned outside Canada and refundable Quebec abatement (complete if income is allocated to "Other" or to Quebec);

Part 3 – Non-refundable tax credits (complete the applicable column for each province/territory to which income is allocated for 2010);

Part 4 – Provincial or territorial tax (multiple jurisdictions) (complete for each province/territory to which income is allocated for 2010);

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**.

Canada Revenue Agency Agence du revenu du Canada	**PROVINCIAL AND TERRITORIAL TAXES FOR 2010 – MULTIPLE JURISDICTIONS**

Use this form to calculate your provincial and/or territorial taxes for 2010 if **either** of the following applies:

- you resided in a province or territory on December 31, 2010 (or the date you left Canada if you emigrated from Canada in 2010), 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 2010 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 2010 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 – 2010*.

Part 1 – Allocating income to multiple jurisdictions

Enter the total of net income from line 236 of your return and the deduction for split income claimed on line 232 of your return.	**1**
Business income earned in the year: Add self-employment income from lines 135 to 143 of your return, and business income from a partnership from line 122 of your return (exclude losses).	– **2**
Excess income: Line 1 minus line 2 (if negative, enter "0")	= **3**

Complete the following allocation chart:

In Column 2: Allocate the amount from line 2 to each province and territory where you had a permanent establishment in 2010.
 If you need instructions, see Part XXVI of the *Income Tax Regulations*.
 If you are a resident of Quebec, you must allocate to Quebec any business income you earned outside Canada in the year.

In Column 3: Allocate to your province or territory of residence the amount from line 3, if any.

In Column 4: If the amount from line 1 is **equal to or greater** than line 2, add columns 2 and 3.
 If the amount on line 1 is **less** than line 2, determine the percentage of income allocation to each jurisdiction in column 2, multiply the amount on line 1 by each percentage, and enter the result in column 4.

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

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

- If you have income allocated to Quebec (line 5214) or to Other (line 5222) in column 4, complete the applicable section of Part 2.
- If you have income allocated to other provinces and territories, complete Part 3, Part 4, and Part 5.

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

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

Enter the amount of your basic federal tax from line 429 of Schedule 1.   **4**

If you have to pay tax on split income, enter the amount
from line 12 of Form T1206. Otherwise, enter "0".   **5**

Federal surtax on income you earned outside Canada

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

Enter the amount from line 4 or line 5, whichever is **more**.		**6**
Enter the percentage of income you allocated to "Other" on line 5222 (from column 5 of the chart in Part 1).	$\times$ %	**7**
Multiply line 6 by the percentage on line 7.	$=$	**8**
Federal surtax rate	$\times$ 48%	**9**
Multiply line 8 by line 9. **Federal surtax on income you earned outside Canada**	$=$	**10**

Enter the amount from line 10 directly below line 429 of Schedule 1, and write "federal surtax on income earned outside Canada." Add this amount to the basic federal tax on line 429, and subtract line 405 from the total to arrive at the federal tax on line 406 of Schedule 1.

Refundable Quebec abatement

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

Enter the amount from line 4 or line 5, whichever is **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).	$\times$ %	**12**
Multiply line 11 by the percentage on line 12.	$=$	**13**
Rate for the refundable Quebec abatement	$\times$ 16.5%	**14**
Multiply line 13 by line 14. Enter the result on line 440 of your return. **Refundable Quebec abatement**	$=$	**15**

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). **5920**

		Newfoundland and Labrador (NL)	Prince Edward Island (PE)	Nova Scotia (NS)
Basic personal amount	5804	7,833 00	7,708 00	8,231 00
Amount from worksheet for line 5808	5808	+	+	+
Amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612				
Amount from worksheet for line 5816	5816	+	+	+
Amount from worksheet for line 5820	5820	5615 +	5616 +	5617 +
Province of residence only: PE and NS Amount for young children* Enter the number of months. **6372** × $100 = **5823**			+	+
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
Amount from line 317 of Schedule 1	5829	+	+	+
NL residents only: Adoption expenses**		**5833** +		
Province of residence only: **NL and PE**: line 314 of Schedule 1 or $1,000, whichever is **less** **NS**: line 314 of Schedule 1 or $1,138, whichever is **less**	5836	+	+	+
Amount from worksheet for line 5840	5840	5622 +	5623 +	5624 +
Amount from worksheet for line 5844	5844	5629 +	5630 +	5631 +
Amount from worksheet for line 5848	5848	5636 +	5637 +	5638 +
Sport and recreational expenses for children				**5849** +
PE residents only: Teacher school supply amount (max $500)			**5850** +	
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Enter the total provincial amounts designated in your name by a child on Form T2202, T2202A, TL11A, TL11B, or TL11C.***	5860	5774 +	5775 +	5776 +
Amount from Schedule (S2)MJ	5864	5643 +	5644 +	5645 +
Allowable amount of medical expenses (ME): Amount from worksheet for line ME	ME	+	+	+
Amount from worksheet for line 5872	5872	5781 +	5782 +	5783 +
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
		× 7.7%	× 9.8%	× 8.79%
	A	=	=	=
Amount from line 347 of Schedule 9	347			
		× 14.4%	× 16.7%	× 21%
	B	=	=	=
Amount from line A above	C	+	+	+
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 the rules are met for claiming the amount on line 313 of federal Schedule 1, you can claim up to $10,570 of eligible expenses for each child. The claim can be split between two parents as long as the total combined claim 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.

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

		New Brunswick (NB)	Ontario (ON)	Manitoba (MB)
Basic personal amount	5804	8,777 00	8,943 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	+	+	+
Amount from line 317 of Schedule 1	5829	+	+	+
MB residents only Children's fitness amount*				5838 +
Province of residence only: ON or MB Adoption expenses**	5833		+	+
Province of residence only: NB and MB: line 314 of Schedule 1 or $1,000, whichever is **less** ON: line 314 of Schedule 1 or $1,237, whichever is **less**	5836	+	+	+
Amount from worksheet for line 5840	5840	5932 +	5625 +	5687 +
Amount from worksheet for line 5844	5844	5933 +	5632 +	5688 +
Amount from worksheet for line 5848	5848	5934 +	5639 +	5689 +
Amount from line 319 of Schedule 1	5852	+	+	+
Amount from Schedule (S11) or (S11)MJ	5856	+	+	+
Enter the total provincial amounts designated in your name by a child on Form T2202, T2202A, TL11A, TL11B, or TL11C.***	5860	5935 +	5777 +	5690 +
Amount from Schedule (S2)MJ	5864	5936 +	5646 +	5691 +
Manitoba Family Tax Benefit Amount from line 12 of Schedule MB428-A MJ				6147 +
Allowable amount of medical expenses (ME): Amount from worksheet for line ME	ME	+	+	+
Amount from worksheet for line 5872	5872	5937 +	5784 +	5692 +
Amount from line 345 of Schedule 9	345	+	+	+
Subtotal		=	=	=
		× 9.3%	× 5.05%	× 10.8%
	A	=	=	=
Amount from line 347 of Schedule 9	347			
		× 17.95%	× 11.16%	× 17.4%
	B	=	=	=
Amount from line A above	C	+	+	+
Add lines B and C. **Total non-refundable tax credits**	D	5694 =	5792 =	5693 =
ON residents only: Line 1 amount from the ON worksheet for line ME			5788	

* If the rules are met for claiming the 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 can be split between two parents as long as the total combined claim is not more than the amount before the split. The **Ontario** Children's Activity Tax Credit can be claimed on Form ON479.

** If the rules are met for claiming the amount on line 313 of federal Schedule 1, you can claim up to $10,911 of eligible expenses for each child if you were a resident of Ontario and up to $10,000 of eligible expenses for each child if you were a resident of Manitoba. The claim can be split between two parents as long as the total combined claim 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.

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

		Saskatchewan (SK)		Alberta (AB)		British Columbia (BC)	
Basic personal amount	5804		13,348 00		16,825 00		11,000 00
Amount from worksheet for line 5808	5808	+		+		+	
Amount from worksheet for line 5812	5812	+		+		+	
Dependant's net income 5612		+		+		+	
Amount from worksheet for line 5816	5816	+		+		+	
Amount from worksheet for line 5820	5820	5619 +		5620 +		5621 +	
SK residents only: Enter the number of dependent children born in 1992 or later.* 6370 × $4,944 =		5821 +					
SK residents only: If you are 65 or older claim $1,153		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	+		+		+	
Amount from line 317 of Schedule 1	5829	+		+		+	
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 $1,296, 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 2009 notice of assessment or notice of reassessment.		5879 +					
Amount from line 345 of Schedule 9	345	+		+		+	
Subtotal		=		=		=	
		× 11%		× 10%		× 5.06%	
	A	=		=		=	
AB: amount from line 3 of the worksheet for line 347	B						
	C			× 12.75%			
				=			
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: amount from line 1 of the worksheet for line 347				5895			

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

** If the rules are met for claiming an amount on line 313 of federal Schedule 1, you can claim up to $11,507 of eligible expenses for each child if you were a resident of Alberta and up to $10,975 for each child if you were a resident of British Columbia. The claim for eligible expenses can be split between adoptive parents as long as the combined total claim 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.

		Yukon (YT)	Northwest Territories (NT)	Nunavut (NU)
Basic personal amount	5804	10,382 00	12,740 00	11,714 00
YT: amount from line 301 of Schedule 1 — NT and NU: amount from worksheet for line 5808	5808	+	+	+
YT: amount from line 303 of Schedule 1 — NT and NU: amount from worksheet for line 5812	5812	+	+	+
Dependant's net income 5612				
YT: amount from line 305 of Schedule 1 — NT and NU: amount from worksheet for 5816	5816	+	+	+
Residents of YT only: amount from line 367 of Schedule 1	5825	+		
YT: amount from line 306 of Schedule 1 — NT and NU: amount from worksheet for line 5820	5820	5941 +	5676 +	5677 +
Residents of NU only: Enter the number of young children less than 6 years of age.* 6371 × $1,200 =				5823 +
Amount from line 308 of Schedule 1	5824	+	+	+
Amount from line 310 of Schedule 1	5828	+	+	+
Amount from line 312 of Schedule 1	5832	+	+	+
Amount from line 317 of Schedule 1	5829	+	+	+
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%
	A	=	=	=
Amount from line 347 of Schedule 9	347			
		× 12.76%	× 14.05%	× 11.5%
	B	=	=	=
Amount from line A above	C	+	+	+
Add lines B and C. **Total non-refundable tax credits**	D	5695 =	5798 =	5799 =

* Complete the chart for line 5823 on 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 $31,278 or less		If line 1 is more than $31,278, but not more than $62,556		If line 1 is more than $62,556	
Enter the amount from line 1 in the applicable column.		**2**		**2**		**2**
	− 0 00	**3**	− 31,278 00	**3**	− 62,556 00	**3**
Line 2 minus line 3 (cannot be negative)	=	**4**	=	**4**	=	**4**
	× 7.7%	**5**	× 12.65%	**5**	× 14.4%	**5**
Multiply line 4 by line 5.	=	**6**	=	**6**	=	**6**
	+ 0 00	**7**	+ 2,408 00	**7**	+ 6,365 00	**7**
Add lines 6 and 7. **Newfoundland and Labrador tax on taxable income**	=	**8**	=	**8**	=	**8**

Enter your Newfoundland and Labrador tax on taxable income from line 8. _____ **9**

Enter your Newfoundland and Labrador tax on split income from Form T1206. + _____ **10**

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

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

Residents of Newfoundland and Labrador only:
Newfoundland and Labrador dividend tax credit
Eligible dividends paid **before** July 1, 2010   `6173`
Credit calculated for line 13 on the *NL Worksheet (MJ)* + **13**

Residents of Newfoundland and Labrador only:
Newfoundland and Labrador overseas employment tax credit
Amount from line 426 of federal Schedule 1 _____ × 51.3% = + **14**

Newfoundland and Labrador minimum tax carry-over
Amount from line 427 of federal Schedule 1 _____ × 51.3% = + **15**

Add lines 12 to 15. = ▶ − _____ **16**

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

NL additional tax for minimum tax purposes
Amount from line 117 of Form T691 _____ × 51.3% = + _____ **18**

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

Percentage of income allocated to Newfoundland and Labrador from column 5 of the chart in Part 1 of this form × ____ % **20**

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

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

Adjustments for residents of Newfoundland and Labrador

Total of NL amounts from lines 5833 and 5836 in the NL column in Part 3 of this form _____ × 7.7% = _____ **22**

NL dividend tax credit from line 13 in this section + _____ **23**

NL overseas employment tax credit from line 14 in this section + _____ **24**

Add lines 22, 23, and 24. = _____ **25**

Percentage of income not allocated to NL:
100% **minus** percentage on line 20 × ____ % **26**

Multiply line 25 by the percentage calculated on line 26. = ▶ − _____ **27**

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

Continue on the next page. ➤

Part 4 – Provincial tax (multiple jurisdictions)
Section NL428MJ, Newfoundland and Labrador tax *(continued)*

Enter the amount from line 28 on the previous page. | | **29**

Residents of Newfoundland and Labrador only:
Enter the provincial foreign tax credit from Form T2036. | – | **30**
Line 29 minus line 30 (if negative, enter "0") | = | **31**

Political contribution tax credit
Enter the Newfoundland and Labrador political contributions made in 2010. | 6175 | | **32**

Enter the credit calculated for line 33 on the *NL Worksheet (MJ)* **(maximum $500)** | – | **33**
Line 31 minus line 33 (if negative, enter "0") | = | **34**

Labour sponsored venture capital tax credit
Enter the credit amount from Certificate(s) NL LSVC-1. | 6176 – | | •**35**
Line 34 minus line 35 (if negative, enter "0") | = | **36**

Direct equity tax credit
Enter the credit amount calculated on Form T1272. | – | **37**
Line 36 minus line 37 (if negative, enter "0") | = | **38**

NL resort property investment tax credit
Enter the credit amount calculated on Form T1297. | – | **39**
Line 38 minus line 39 (if negative, enter "0") | = | **40**

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, 2010, you have to agree on who will claim this tax reduction.
Only one of you can claim it for your family. However, any unused amount can be claimed by the other person.
The chart to calculate any unused amount is on the next page.

Unused low-income tax reduction from your spouse or common-law partner, if applicable | 6186 – | | •**41**
Line 40 minus line 41 (if negative, enter "0") | = | **42**
(If you claimed an amount at line 41 enter "0" on line 59.)

9401-C

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

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	43	43
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)	+ 44	+ 44
Add lines 43 and 44.	= 45	= 45
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)	− 46	− 46
Line 45 minus line 46 (if negative, enter "0")	= 47	= 47
Add the amounts from line 47 in column 1 and column 2, if applicable. Enter the amount on line 54 below. **Adjusted family income**		48

Enter the amount from line 42 on the previous page.   49

Basic reduction	claim $562 **6187**	50
Reduction for your spouse or common-law partner	claim $282 **6188** +	51
Reduction for an eligible dependant claimed on line 5816	claim $282 **6189** +	52
Add lines 50, 51 and 52.	**(maximum $844)** =	53

Adjusted family income
Enter the amount from line 48 above.   54

If you claimed an amount on lines 51 or 52, enter **$26,811**, otherwise enter **$16,022**.   − 55

Line 54 minus line 55 (if negative, enter "0")   = 56

Applicable rate   × 16% 57

Multiply line 56 by line 57.   = ▶ − 58

Line 53 minus line 58 (if negative, enter "0")   **Newfoundland and Labrador low-income tax reduction**   = ▶ − 59

Line 49 minus line 59 (if negative, enter "0")
Enter the result on line 1 in Part 5 of this form.   **Newfoundland and Labrador tax**   = 60

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

Amount from line 59		61
Amount from line 40	−	62
Line 61 minus line 62 (if negative, enter "0")	**Unused amount** =	63

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 2010 return, use the amounts that he or she would enter on Form NL428 if he or she were filing a return. **Attach his or her information slips, but do not attach the return or schedules.**

Age amount (if your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $27,400 or less, enter $4,340.
Otherwise, enter the amount from line 5808 of his or her Form NL428. **1**

Pension income amount:
Enter the amount from line 5836 of his or her Form NL428. **(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 your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Newfoundland and Labrador, complete Schedule NL(S11)MJ to determine the amount to enter on this line. + **4**

Add lines 1 to 4. = **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, 5829, 5833, and 5856 of his or her Form NL428. − **7**

His or her adjusted taxable income:
Line 6 minus line 7 (if negative, enter "0") = ▶ − **8**

Line 5 minus line 8 (if negative, enter "0")
Enter this amount on line 5864 in the Newfoundland and Labrador column in Part 3 of Form T2203. **Newfoundland and Labrador amounts transferred from your spouse or common-law partner** = **9**

Newfoundland and Labrador Tuition and Education Amounts

If you were a **student** who was **a resident of Newfoundland and Labrador**, complete the regular Schedule NL(S11), *Provincial Tuition and Education Amounts*. Also, for each of the other provinces or territories to which you have income allocated, complete the applicable Schedule (S11)MJ to calculate the amounts to claim on line 5856 in the related column in Part 3 of Form T2203. **Do not attach the schedules NL(S11) or NL(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 2009 notice of assessment or notice of reassessment **1**

Eligible tuition fees paid for 2010 **2**

Education amount for 2010: 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). $\times$ **$60** = + **3**

Enter the number of months from Column **C**. $\times$ **$200** = + **4**

Add lines 2, 3, and 4. **Total 2010 tuition and education amounts** = ▶ + **5**

Add lines 1 and 5. **Total available tuition and education amounts** = **6**

Taxable income from line 260 of your return **7**

Total of lines 5804 to 5848 in the Newfoundland and Labrador
column in Part 3 of Form T2203 – **8**

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

Unused NL tuition and education amounts claimed for 2010:
Enter the amount from line 1 or line 9, whichever is **less**. – ▶ **10**

Line 9 minus line 10 = **11**

2010 tuition and education amounts claimed for 2010:
Enter the amount from line 5 or line 11, whichever is **less**. + **12**

Add lines 10 and 12. If you are the student, enter this amount
on line 5856 in the NL column in Part 3 of Form T2203. **Newfoundland and Labrador tuition and education amounts claimed by the student for 2010** = **13**

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

Enter the amount from line 5; if it is more than $5,000, enter $5,000. **14**

Enter the amount from line 12. – **15**

Line 14 minus line 15 (if negative, enter "0") = **16**

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

Newfoundland and Labrador worksheet (MJ)

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		4,340 00	**1**
Your net income from line 236 of your return			**2**
Base amount	− 27,400 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 Newfoundland and Labrador column.		=	**7**

Line 5812 – Spouse or common-law partner amount

Base amount	7,041 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, $6,400 or the amount on line 3, whichever is **less**.	=	**3**

Line 5816 – Amount for an eligible dependant

Base amount	7,041 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 Newfoundland and Labrador column, $6,400 or the amount on line 3, whichever is **less**.	=	**3**

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount	7,833 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 $2,488, enter $2,488)	=	**3**
If you claimed this dependant on line 5816 in the Newfoundland and Labrador column, enter the amount claimed.	−	**4**
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	**5**

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount	14,643 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 $2,487, enter $2,487)	=	**3**
If you claimed this dependant on line 5816 in the Newfoundland and Labrador column, enter the amount claimed	−	**4**
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	**5**

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

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)	5,285 00	**1**

Supplement calculation if you were **under 18 years of age** on December 31, 2010

Maximum supplement	2,487 00	**2**
Total child care and attendant care expenses claimed for you by anyone		**3**
Base amount	– 2,114 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, on line 5844 in the Newfoundland and Labrador column the amount from line 7 (maximum $7,772),
unless this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.		**1**
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NL428	+	**2**
Add lines 1 and 2.	=	**3**
Dependant's taxable income (from line 260 of his or her return)	–	**4**
Line 3 minus line 4 (if negative enter "0")	=	**5**
Allowable amount for this dependant Enter the amount from line 1 or line 5, whichever is **less**.		**6**

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later

Medical expenses from line 330 of your federal Schedule 1		**1**
Enter $1,706 or 3% of line 236 of your return, whichever is **less**.	–	**2**
Line 1 minus line 2 (if negative, enter "0") Enter this amount on the ME line in the Newfoundland and Labrador column.	=	**3**

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		**1**
Enter $1,706 or 3% of the dependant's net income (from line 236 of his or her return), whichever is **less**.	–	**2**
Line 1 minus line 2 (if negative, enter "0"; if it is more than $10,000, enter $10,000)	=	**3**

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

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

Line 120 of your return		**1**	
Eligible dividends paid **before** July 1, 2010 Enter the amount from box 6173 of Form NL428.	–	**2**	× 9.6 % = **4**
Line 1 minus line 2	=	**3**	× 11 % = + **5**
Add lines 4 and 5. Enter the amount on line 6152 of Form NL428.			= **6**

- 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 % = **6**
Line 1 minus line 2	=	**3**	
Eligible dividends paid **before** July 1, 2010 Enter the amount from box 6173 of Form NL428.	–	**4**	× 9.6 % = + **7**
Line 3 minus line 4	=	**5**	× 11 % = + **8**
Add lines 6, 7 and 8. Enter the amount on line 6152 of Form NL428.			= **9**

Line 33 – Political contribution tax credit

If your total political contributions (on line 32) are **more than $1,150**, enter $500 on line 33 of Section NL428MJ.

For total contributions of:	**$100** or less	more than **$100**, but not more than **$550**	more than **$550**, but not more than **$1,150**	
Enter your total contributions.				**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 the amount on line 33 of Section NL428MJ.	=	=	=	**7**

9401-D

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, but not more than $63,969		If line 1 is more than $63,969	
Enter the amount from line 1 in the applicable column.		**2**		**2**		**2**
	− 0 00	**3**	− 31,984 00	**3**	− 63,969 00	**3**
Line 2 minus line 3 (cannot be negative)	=	**4**	=	**4**	=	**4**
	× 9.8%	**5**	× 13.8%	**5**	× 16.7%	**5**
Multiply line 4 by line 5.	=	**6**	=	**6**	=	**6**
	+ 0 00	**7**	+ 3,134 00	**7**	+ 7,548 00	**7**
Add lines 6 and 7. **Prince Edward Island tax on taxable income**	=	**8**	=	**8**	=	**8**

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

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

Residents of Prince Edward Island only:
Prince Edward Island dividend tax credit
  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
  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 amount from line 21 on line 28 and continue on line 29.

Adjustments for residents of Prince Edward Island

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

Continue on the next page. ➤

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Enter the amount from line 28 on the previous page. |____| **29**

Prince Edward Island surtax

Amount from line 19		**30**
Base amount	− 12,500 00	**31**
Line 30 minus line 31 (if negative, enter "0")	=	**32**
Applicable rate	× 10%	**33**
Multiply line 32 by line 33.	=	**34**
Percentage on line 20 in this section	× %	**35**
Multiply line 34 by the percentage on line 35.	= ▶ +	**36**
Add lines 29 and 36.	=	**37**

If you were **not a resident of Prince Edward Island**, enter the amount from line 37 on line 62 and continue on line 63.

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, 2010, you have to agree on who will claim this tax reduction. **Only one of you** can claim it for your family. However, any unused amount can be claimed by the other person. The chart to calculate the unused amount is on the next page.

Unused low-income tax reduction from your spouse or common-law partner, if applicable | 6342 |____| • **38**

If you claimed an amount at line 38, enter the amount from line 38 on line 57 and continue on line 58.

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

Continue on the next page. ➤

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Part 4 – Provincial tax (multiple jurisdictions)

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

Enter the amount from line 37 on the previous page. | | **45**

Basic reduction	claim $250 **6339**			**46**
Reduction for spouse or common-law partner	claim $250 **6340**	+		**47**
Reduction for an eligible dependant claimed at line 5816	claim $250 **6341**	+		**48**
Reduction for dependent children born in 1992 or later				
Number of dependent children **6099**	× $200 =	+		**49**
Add lines 46 through 49.		=		**50**

Adjusted family income

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

Enter the amount from line 38 **or** line 56.			**57**
Percentage on line 20 in this section	× %		**58**
Multiply line 57 by line 58. **Prince Edward Island low-income tax reduction**	= ▶	−	**59**
Line 45 minus line 59 (if negative, enter "0")		=	**60**

Residents of Prince Edward Island only:

Enter the provincial foreign tax credit from Form T2036.	−	**61**
Line 60 minus line 61 (if negative, enter "0")	=	**62**

Prince Edward Island political contribution tax credit

Enter the Prince Edward Island political contributions made in 2010. **6338**		**63**
Credit calculated for line 64 on the *PE Worksheet (MJ)* (maximum $500)	−	**64**
Line 62 minus line 64 (if negative, enter "0") Enter the result on line 2 in Part 5 of this form. **Prince Edward Island tax**	=	**65**

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

Amount from line 56		**66**
Amount from line 45	−	**67**
Line 66 minus line 67 (if negative, enter "0") **Unused amount**	=	**68**

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

┌─ **Details of amount for young children** (If you need more space, attach a separate sheet of paper.) ─┐

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

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

If, at the end of the year, your spouse or common-law partner was **a resident of Prince Edward Island**, complete this schedule to **claim** a transfer of the unused part of your spouse'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 2010 return, use the amounts that he or she would enter 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 your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $28,019 or less, enter $3,764.
Otherwise, enter the amount from line 5808 of his or her Form PE428. | | **1**

Pension income amount:
Enter the amount from line 5836 of his or her Form PE428. **(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 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, 5829,
and 5856 of his or her Form PE428. | − | **7**

His or her adjusted taxable income:
Line 6 minus line 7 (if negative, enter "0") | = ▶ | − | **8**

Line 5 minus line 8 (if negative, enter "0")
Enter this amount on line 5864 in the
Prince Edward Island column in Part 3 of Form T2203. | **Prince Edward Island amounts transferred from your spouse or common-law partner** | = | **9**

Prince Edward Island Tuition and Education Amounts

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

2009 unused tuition and education amounts
Enter the amounts from your 2009 notice of assessment or notice of reassessment.
If you resided in Quebec at the end of 2009, enter your unused **federal** tuition, education, and textbook
amounts. Otherwise, use the **lesser** of the provincial, territorial, or federal amounts. _____ **1**

Eligible tuition fees paid for 2010: _____ **2**

Education amount for 2010: Use columns B and C of Form T2202, T2202A,
TL11A, TL11B, or TL11C. Only one claim per month (**maximum 12 months**).

Enter the number of months from Column **B**
(do not include any month that is also included in Column C). _____ × **$120** = + _____ **3**
Enter the number of months from Column **C**. _____ × **$400** = + _____ **4**

Add lines 2, 3, and 4.   **Total 2010 tuition and education amounts** = _____ ▶ + _____ **5**
Add lines 1 and 5.   **Total available tuition and education amounts** = _____ **6**

Taxable income from line 260 of your return _____ **7**
Total of lines 5804 to 5850 of the Prince Edward Island column in Part 3 of Form T2203 − _____ **8**
Line 7 minus line 8 (if negative, enter "0") = _____ **9**

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

Prince Edward Island worksheet (MJ)

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

Line 5808 – Age amount

Maximum amount		3,764 00	1
Your net income from line 236 of your return			2
Base amount	−	28,019 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 PE column.	=		7

Line 5812 – Spouse or common-law partner amount

Base amount		7,201 00	1
Spouse's or common-law partner's net income (from page 1 of your return)	−		2
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, whichever is **less**.	=		3

Line 5816 – Amount for an eligible dependant

Base amount		6,923 00	1
Dependant's net income (from line 236 of his or her return)	−		2
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5816 in the Prince Edward Island column, $6,294 or the amount on line 3, whichever is **less**.	=		3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		7,412 00	1
Dependant's net income (from line 236 of his or her return)	−		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $2,446, enter $2,446)	=		3
If you claimed this dependant on line 5816 in the Prince Edward Island column, enter the amount claimed.	−		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		14,399 00	1
Dependant's net income (from line 236 of his or her return)	−		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $2,446, enter $2,446)	=		3
If you claimed this dependant on line 5816 in the Prince Edward Island column, enter the amount claimed.	−		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

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

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

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)	6,890 00	1

Supplement calculation if you were **under 18 years of age** on December 31, 2010

Maximum supplement		4,019 00	2
Total child care and attendant care expenses claimed for you by anyone			3
Base amount	−	2,354 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, on line 5844 in the Prince Edward Island column the amount from line 7 (maximum $10,909),
unless this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form PE428	+	2
Add lines 1 and 2.	=	3
Dependant's taxable income (from line 260 of his or her return)	−	4
Line 3 minus line 4 (if negative, enter "0")	=	5
Allowable amount for this dependant Enter the amount on line 1 or line 5, whichever is **less**.		6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter $1,678 or 3% of line 236 of your return, whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on the ME line in the Prince Edward Island 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 $1,678 or 3% of the dependant's net income (from line 236 of his or her return), whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $10,000, enter $10,000)	=	3

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

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

Line 13 – Prince Edward Island dividend tax credit

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

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

  Line 120 of your return _____ × 10.5% = [_____]

  Enter the amount on line 13 of Section PE428MJ.

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

Line 120 of your return	_____	**1**		
Line 180 of your return	− _____	**2**	× 2.1% = _____	**4**
Line 1 minus line 2	= _____	**3**	× 10.5% = + _____	**5**
Add lines 4 and 5. Enter the amount on line 13 of Section PE428MJ.			= [_____]	**6**

Line 64 – Prince Edward Island political contribution tax credit

If your total political contributions (on line 63) are **more than $1,150**, enter $500 on line 64 of Section PE428MJ.

For total contributions of:	$100 or less		more than $100, but not more than $550		more than $550, but not more than $1,150		
Enter your total contributions.							**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 the amount on line 64 of Section PE428MJ.	=		=		=		**7**

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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 your return. **1**

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

Enter the amount from line 1 in the applicable column.

	If line 1 is $29,590 or less	If line 1 is more than $29,590, but not more than $59,180	If line 1 is more than $59,180, but not more than $93,000	If line 1 is more than $93,000, but not more than $150,000	If line 1 is more than $150,000	
Enter the amount from line 1 in the applicable column.						**2**
Line 2 minus line 3 (cannot be negative)	− 0 00	− 29,590 00	− 59,180 00	− 93,000 00	− 150,000 00	**3**
	=	=	=	=	=	**4**
	× 8.79%	× 14.95%	× 16.67%	× 17.5%	× 21%	**5**
Multiply line 4 by line 5.	=	=	=	=	=	**6**
	+ 0 00	+ 2,601 00	+ 7,025 00	+ 12,662 00	+ 22,637 00	**7**
Add lines 6 and 7. **Nova Scotia tax on taxable income**	=	=	=	=	=	**8**

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

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

Residents of Nova Scotia only:
Nova Scotia dividend tax credit
  Credit calculated for line 13 on the *NS Worksheet (MJ)* + **13**

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

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

Add lines 12 through 15. = ▶ − **16**
Line 11 minus line 16 (if negative, enter "0") = **17**

Nova Scotia additional tax for minimum tax purposes
  Amount from line 117 of Form T691 × 57.5% = + **18**

Add lines 17 and 18. = **19**

Percentage of income allocated to Nova Scotia, from column 5 of the chart in Part 1 of this form × % **20**
Multiply line 19 by the percentage on line 20. = **21**

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

Adjustments for residents of Nova Scotia

Total of NS amounts from lines 5823 and 5836 in the NS column in Part 3 of this form × 8.79% = **22**
NS dividend tax credit from line 13 in this section + **23**
NS overseas employment tax credit from line 14 in this section + **24**
Add lines 22, 23, and 24. = **25**
Percentage of income not allocated to NS:
100% **minus** percentage on line 20 × % **26**
Multiply line 25 by the percentage calculated on line 26. = ▶ − **27**
Line 21 minus line 27 (if negative, enter "0"); **or** if you were not a resident of NS, enter the amount from line 21. **Adjusted Nova Scotia income tax** = **28**

Continue on the next page. ➤

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Enter the amount from line 28 on the previous page.		**29**

Residents of Nova Scotia only:

Enter the provincial foreign tax credit from Form T2036.		–	**30**
Line 29 minus line 30 (if negative, enter "0")		=	**31**
Nova Scotia Research and Development Tax Credit Recapture	5248	+	**32**
Add lines 31 and 32.		=	**33**

If, at the end of the year, you **were not a resident of Nova Scotia**,
enter the amount from line 33 on line 52 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, 2010, 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.		**34**		**34**
Total of the Universal Child Care Benefit repayment (line 213 of the return) and the registered disability savings plan income repayment (included on line 232)	+	**35**	+	**35**
Add lines 34 and 35.	=	**36**	=	**36**
Total of the Universal Child Care Benefit income (line 117 of the return) and income from a registered disability savings plan (included on line 125)	–	**37**	–	**37**
Line 36 minus line 37 (if negative, enter "0")	=	**38**	=	**38**
Add the amounts from line 38 in column 1 and column 2, if applicable. Enter the amount on line 46 below. **Adjusted family income**				**39**

Enter the amount from line 33 above.		**40**

Basic reduction	claim $300 **6195**		**41**
Reduction for spouse or common-law partner	claim $300 **6197**	+	**42**
Reduction for an eligible dependant claimed at line 5816	claim $300 **6199**	+	**43**
Reduction for dependent children born in 1992 or later Number of dependent children **6099**	× $165 =	+	**44**
Add lines 41 through 44.		=	**45**

Adjusted family income

Enter the amount from line 39 above.			**46**
Base amount	–	15,000 00	**47**
Line 46 minus line 47 (if negative, enter "0")	=		**48**
Applicable rate	×	5%	**49**
Multiply line 48 by line 49.	=	▶ –	**50**
Line 45 minus line 50 (if negative, enter "0") **Nova Scotia low-income tax reduction**	=	▶ –	**51**
Line 40 minus line 51 (if negative, enter "0")		=	**52**

Continue on the next page. ➤

Part 4 – Provincial tax (multiple jurisdictions)

Section NS428MJ, Nova Scotia tax *(continued)*

Enter the amount from line 52 on the previous page. | | **53**

Political contribution tax credit

Nova Scotia political contributions made in 2010   6210 | × 75% =   **(max $750)** | − | **54**

Line 53 minus line 54 (if negative, enter "0") | = | **55**

Labour-sponsored venture capital tax credit

Cost of shares from Form NSLSV | × 20% = **(max $2,000)** 6238 − | •**56**

Line 55 minus line 56 (if negative, enter "0") | = | **57**

If you **were not a resident of Nova Scotia**, enter the amount from line 57 on line 61 and continue.

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

Unused post-secondary graduate tax credit from your
2009 notice of assessment or notice of reassessment | − | **58**

Line 57 minus line 58 (if negative, enter "0") | = | **59**

Graduate retention rebate
(residents of Nova Scotia only)

If you graduated from an institution **outside** Nova Scotia, check this box.   6378

Enter $2,500 for a university program or enter $1,250 for a college program.   6379 − | **60**

Line 59 minus line 60 (if negative, enter "0") | = | **61**

Prior year graduate retention rebate amount from your 2009 notice of assessment or notice of reassessment | − | **62**

Line 61 minus line 62 (if negative, enter "0") | = | **63**

Equity tax credit

Enter the credit amount calculated on Form T1285. | − | **64**

Line 63 minus line 64 (if negative, enter "0")
Enter the result on line 3 in Part 5 of this form.   **Nova Scotia tax** | = | **65**

Nova Scotia volunteer firefighters and ground search and rescue tax credit
(residents of Nova Scotia only)

Volunteer firefighters and ground search and rescue tax credit
Enter this amount on **line 479** of your return.   **claim $500** 6228 | | **66**

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

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

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

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

If, at the end of the year, your spouse or common-law partner was **a resident of Nova Scotia**, complete this schedule to claim a transfer of the unused part of your spouse'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 2010 return, use the amounts that he or she would enter 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 your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $29,919 or less, enter $4,019.
Otherwise, enter the amount from line 5808 of his or her Form NS428.   **1**

Pension income amount:
Enter the amount from line 5836 of his or her Form NS428.   **(maximum $1,138)**   +   **2**

Disability amount:
Enter the amount from line 5844 of his or her Form NS428.   +   **3**

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Nova Scotia, complete Schedule NS(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, 5829
and 5856 of his or her Form NS428.   –   **7**

His or her 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 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 NS(S11) or NS(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 2009 notice of assessment or notice of reassessment | | **1**

Enter your eligible tuition fees paid for 2010. | | **2**

Education amount for 2010: 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). $\times$ **$60** = + | **3**

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

Add lines 2, 3, and 4. **Total 2010 tuition and education amounts** = ▶ + | **5**

Add lines 1 and 5. **Total available tuition and education amounts** = | **6**

Taxable income from line 260 of your return | | **7**

Total of lines 5804 to 5849 in the Nova Scotia
column in Part 3 of Form T2203 − | **8**

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

Unused Nova Scotia tuition and education amounts claimed for 2010
Enter the amount from line 1 or line 9, whichever is **less**. − ▶ | **10**

Line 9 minus line 10 = | **11**

2010 tuition and education amounts claimed for 2010
Enter the amount from line 5 or line 11, whichever is **less**. + | **12**

Add lines 10 and 12. If you are the student, enter this amount
on line 5856 in the NS column in Part 3 of Form T2203. **Nova Scotia tuition and education amounts claimed by the student for 2010** = | **13**

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

Enter the amount from line 5; if it is more than $5,000, enter $5,000. | **14**

Enter the amount from line 12. − | **15**

Line 14 minus line 15 (if negative, enter "0") = | **16**

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

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	4,019 00	**1**
Your net income from line 236 of your return		**2**
Base amount	− 29,919 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	7,688 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, $6,989 or the amount on line 3, whichever is **less**.	=	**3**

Line 5816 – Amount for an eligible dependant

Base amount	7,688 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, $6,989 or the amount on line 3, whichever is **less**.	=	**3**

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount	8,231 00	**1**
Dependant's net income (from line 236 of his or her return)	−	**2**
Line 1 minus line 2 (if negative, enter "0"; if it is more than $2,716, enter $2,716)	=	**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	18,027 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 $4,753, enter $4,753)	=	**3**
If you claimed this dependant on line 5816 in the Nova Scotia column, enter the amount claimed.	−	**4**
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	**5**

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

Nova Scotia worksheet (MJ) *(continued)*

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)	4,887 00	**1**

Supplement calculation if you were **under 18 years of age** on December 31, 2010

Maximum supplement		3,348 00	**2**
Total child care and attendant care expenses claimed for you by anyone			**3**
Base amount	− 2,277 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, on line 5844 in the Nova Scotia column the amount on line 7 (maximum $8,235),
unless this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.		**1**
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NS428	+	**2**
Add lines 1 and 2.	=	**3**
Dependant's taxable income (from line 260 of his or her return)	−	**4**
Line 3 minus line 4 (if negative, enter "0")	=	**5**
Allowable amount for this dependant Enter the amount from line 1 or line 5, whichever is **less**.		**6**

Enter, on line 5848 in the Nova Scotia 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 1993 or later

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

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		**1**
Enter $1,637 or 3% of the dependant's net income (from line 236 of his or her return), whichever is **less**.	−	**2**
Line 1 minus line 2 (if negative, enter "0"; if it is more than $10,000, enter $10,000)	=	**3**

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

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Line 13 – **Nova Scotia dividend tax credit**

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

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

Line 120 of your return   _____ $\times$ 8.85% = [   ]
Enter the amount on line 13 of Section NS428MJ.

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

Line 120 of your return		**1**		
Line 180 of your return	−	**2**	$\times$ 7.7% =	**4**
Line 1 minus line 2	=	**3**	$\times$ 8.85% = +	**5**
Add lines 4 and 5. Enter the amount on line 13 of Section NS428MJ.			= [ ]	**6**

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

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

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

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

	If line 1 is $36,421 or less	If line 1 is more than $36,421, but not more than $72,843	If line 1 is more than $72,843, but not more than $118,427	If line 1 is more than $118,427	
Enter the amount from line 1 in the applicable column.					**2**
	− 0 00	− 36,421 00	− 72,843 00	− 118,427 00	**3**
Line 2 minus line 3 (cannot be negative)	=	=	=	=	**4**
	× 9.3%	× 12.5%	× 13.3%	× 14.3%	**5**
Multiply line 4 by line 5.	=	=	=	=	**6**
	+ 0 00	+ 3,387 00	+ 7,940 00	+ 14,003 00	**7**
New Brunswick tax on taxable income Add lines 6 and 7.	=	=	=	=	**8**

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

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

Residents of New Brunswick only:
NB dividend tax credit
  Credit calculated for line 13 on the *NB Worksheet (MJ)*   + **13**

Residents of New Brunswick only:
NB overseas employment tax credit
  Amount from line 426 of federal Schedule 1   × 57% =   + **14**

NB minimum tax carry-over
  Amount from line 427 of federal Schedule 1   × 57% =   + **15**

Add lines 12 through 15.   = ▶ − **16**
Line 11 minus line 16 (if negative, enter "0")   = **17**
New Brunswick additional tax for minimum tax purposes
  Form T691: Line 108 minus line 111   × 57% =   + **18**
Add lines 17 and 18.   = **19**
Percentage of income allocated to New Brunswick from column 5 of the chart in Part 1 of this form   × % **20**
Multiply line 19 by the percentage on line 20.   = **21**

If you were **not a resident of New Brunswick**, enter the amount from line 21 on line 52 and continue.

Adjustments for residents of New Brunswick

NB pension income amount from line 5836 in the
NB column in Part 3 of this form   × 9.3% =   **22**
NB dividend tax credit from line 13 in this section   + **23**
NB overseas employment tax credit from line 14 in this section   + **24**
Add lines 22, 23, and 24.   = **25**
Percentage of income not allocated to NB:
100% **minus** percentage on line 20   × % **26**
Multiply line 25 by the percentage calculated on line 26.   = ▶ − **27**

Lines 21 minus line 27 (if negative, enter "0")   **Adjusted New Brunswick income tax**   = **28**

Residents of New Brunswick only:
Enter the provincial foreign tax credit calculated on Form T2036.   − **29**
Line 28 minus line 29 (if negative, enter "0")   = **30**

Continue on the next page. ➤

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Enter the amount from line 30 on the previous page. | | **31**

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"). **6156** – | | •**32**

Line 31 minus line 32 (if negative, enter "0") = | | **33**

If you claimed an amount on line 32, other than "0", enter the amount from line 33 on line 51 and continue.

If your net income (line 236 of your return) is less than $32,850, or if you have an eligible dependant, spouse, or common-law partner and your adjusted family income is less than $51,050, you can claim a New Brunswick low-income tax reduction. Otherwise, enter "0" on line 50 and continue on line 51.

Adjusted family income for the calculation of the New Brunswick low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.		**34**		**34**
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)	+	**35**	+	**35**
Add lines 34 and 35.	=	**36**	=	**36**
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)	–	**37**	–	**37**
Line 36 minus line 37 (if negative, enter "0")	=	**38**	=	**38**
Add the amounts from line 38 in column 1 and column 2, if applicable. Enter the amount on line 45. **Adjusted family income**				**39**

Enter the amount from line 33 above. | | **40**

Basic reduction	claim $546 **6157**		**41**	
Reduction for your spouse or common-law partner	claim $546 **6158** +		**42**	
Reduction for an eligible dependant claimed on line 305 of federal Schedule 1	claim $546 **6159** +		**43**	
Add lines 41, 42, and 43. **(maximum $1,092)**	=	▶		**44**

Adjusted family income

Enter the amount from line 39.		**45**		
Base amount	– 14,648 00	**46**		
Line 45 minus line 46 (if negative, enter "0")	=	**47**		
Applicable rate	× 3%	**48**		
Multiply line 47 by line 48.	=	▶	–	**49**
Line 44 minus line 49 (if negative, enter "0") **New Brunswick low-income tax reduction**	=	▶	–	**50**
Line 40 minus line 50 (if negative, enter "0")			=	**51**

Continue on the next page. ➜

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

Enter the amount from line 51 on the previous page. | | **52**

New Brunswick political contribution tax credit
New Brunswick political contributions made in 2010   6155 | **53**

Credit calculated for line 54 on the *NB Worksheet (MJ)*   **(maximum $500)**   − | **54**

Line 52 minus line 54 (if negative, enter "0")   = | **55**

Labour-sponsored venture capital fund tax credit
Enter the credit amount from Certificate NB-LSVC-1.   **(maximum $2,000)** 6167 − | • **56**

Line 55 minus line 56 (if negative, enter "0")   = | **57**

Small business investor tax credit
Enter the credit amount calculated on Form T1258.   − | **58**

Line 57 minus line 58 (if negative, enter "0")
Enter the result on line 4 in Part 5 of this form.   **New Brunswick tax**   = | **59**

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

Amount from line 50 | | **60**

Amount from line 40   − | **61**

Line 60 minus line 61 (if negative, enter "0")   **Unused amount**   = | **62**

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 2010 return, use the amounts that he or she would enter 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 your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $31,905 or less, enter $4,286.
Otherwise, enter the amount from line 5808 of his or her Form NB428.   **1**

Pension income amount:
Enter the amount from line 5836 of his or her Form 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 amount designated in your name on his or her
Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of New Brunswick, complete
Schedule NB(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, 5829,
and 5856 of his or her Form NB428.   –   **7**

His or her 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**

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 NB(S11) or NB(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 2009 notice of assessment or notice of reassessment _____ | | **1**

Enter your eligible tuition fees paid for 2010. _____ | | **2**

Education amount for 2010: 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).   × **$120** = | + | **3**
  Enter the number of months from column **C**.   × **$400** = | + | **4**

Add lines 2, 3, and 4.   **Total 2010 tuition and education amounts** = ▶ | + | **5**
Add lines 1 and 5.   **Total available tuition and education amounts** = | **6**

Taxable income from line 260 of your return _____ | | **7**
Total of lines 5804 to 5848 in the New Brunswick
column in Part 3 of Form T2203 | – | **8**
Line 7 minus line 8 (if negative, enter "0") | = | **9**
Unused New Brunswick tuition and education amounts claimed for 2010:
Enter the amount from line 1 or line 9, whichever is **less**. | – ▶ | | **10**
Line 9 minus line 10 | = | **11**

2010 tuition and education amounts claimed for 2010:
Enter the amount from line 5 or line 11, whichever is **less**. | + | **12**
Add lines 10 and 12. If you are the student, enter this amount
on line 5856 in the NB column in Part 3 of Form T2203.   **New Brunswick tuition and education amounts claimed by the student for 2010** | = | **13**

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

Enter the amount from line 5; if it is more than $5,000, enter $5,000. | | **14**
Enter the amount from line 12. | – | **15**
Line 14 minus line 15 (if negative, enter "0") | = | **16**

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

New Brunswick worksheet (MJ)

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	4,286 00	1
Your net income from line 236 of your return		2
Base amount	− 31,905 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	8,199 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, $7,453 or the amount on line 3, whichever is **less**.	=	3

Line 5816 – Amount for an eligible dependant

Base amount	8,199 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, $7,453 or the amount on line 3, whichever is **less**.	=	3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount	10,027 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 $4,146, enter $4,146)	=	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	18,301 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 $4,145, enter $4,145)	=	3
If you claimed this dependant on line 5816 in the New Brunswick column, enter the amount claimed.	−	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	5

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

9404-D

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)   7,106 |00   **1**

Supplement calculation if you were **under 18 years of age** on December 31, 2010

Maximum supplement   4,145 |00   **2**

Total child care and attendant care expenses
claimed for you by anyone   **3**

Base amount   −   2,427 |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, on line 5844 in the New Brunswick column (maximum $11,251), the amount on line 7,
unless this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.   **1**

Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NB428   +   **2**

Add lines 1 and 2.   =   **3**

Dependant's taxable income (from line 260 of his or her return)   −   **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 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 1993 or later

Medical expenses from line 330 of your federal Schedule 1   **1**

Enter $1,986 or 3% of line 236 of your return, whichever is **less**.   −   **2**

Line 1 minus line 2 (if negative, enter "0")
Enter this amount on line ME in the New Brunswick column.   =   **3**

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant   **1**

Enter $1,986 or 3% of the dependant's net income (from line 236 of his or her return), whichever is **less**.   −   **2**

Line 1 minus line 2 (if negative, enter "0"; if it is more than $10,000, enter $10,000)   =   **3**

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

9404-D

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   × 12% = ☐

Enter the amount on line 13 of Section NB428MJ.

- 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	−	× 5.3% =	**2** ... **4**
Line 1 minus line 2	=	× 12% =	**3** ... + **5**

Add lines 4 and 5.
Enter the amount on line 13 of Section NB428MJ.   = ☐ **6**

Line 54 – New Brunswick political contribution tax credit

If your total political contributions (on line 53) are **more than $1,075**, enter $500 on line 54 of Section NB428MJ.

For total contributions of:	**$200** or less	more than **$200**, but not more than **$550**	more than **$550**, but not more than **$1,075**	
Enter your total contributions.				**1**
	− 0 00	− 200 00	− 550 00	**2**
Line 1 minus line 2.	=	=	=	**3**
	× 75%	× 50%	× 33.33%	**4**
Multiply line 3 by line 4.	=	=	=	**5**
	+ 0 00	+ 150 00	+ 325 00	**6**
Line 5 plus line 6. Enter the amount on line 54 of Section NB428MJ.	=	=	=	**7**

Part 4 – Provincial tax (multiple jurisdictions)
Section ON428MJ, Ontario tax

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

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

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

	If line 1 is $37,106 or less		If line 1 is more than $37,106, but not more than $74,214		If line 1 is more than $74,214	
Enter the amount from line 1 in the applicable column.		**2**		**2**		**2**
	− 0 00	**3**	− 37,106 00	**3**	− 74,214 00	**3**
Line 2 minus line 3 (cannot be negative)	=	**4**	=	**4**	=	**4**
	× 5.05%	**5**	× 9.15%	**5**	× 11.16%	**5**
Multiply line 4 by line 5.	=	**6**	=	**6**	=	**6**
	+ 0 00	**7**	+ 1,874 00	**7**	+ 5,269 00	**7**
Add lines 6 and 7. **Ontario tax on taxable income**	=	**8**	=	**8**	=	**8**

Enter your Ontario tax on taxable income from line 8. | | **9**

Enter your Ontario non-refundable tax credits from line D in the Ontario column in Part 3 of this form. | | **10**

Residents of Ontario only:
Ontario dividend tax credit
  Credit calculated for line 11 on the *Ontario Worksheet (MJ)* | + | **11**

Residents of Ontario only:
Ontario overseas employment tax credit
  Amount from line 426 of federal Schedule 1 | × 38.5% = | + | **12**

Ontario minimum tax carryover
  Amount from line 427 of federal schedule 1 | × 33.67% = | + | **13**

Add lines 10 to 13. | = | ▶ − | **14**
Line 9 minus line 14 (if negative enter "0") | = | **15**
Ontario additional tax for minimum tax purposes
  Amount from line 95 of Form T691 | × 33.67% = | + | **16**
Add lines 15 and 16. | = | **17**
Percentage of income allocated to Ontario from column 5 of the chart in Part 1 of this form | × % | **18**
Multiply line 17 by the percentage on line 18. | = | **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 continue.

Adjustments for residents of Ontario:

Total of Ontario adoption expenses from line 5833 and
Ontario pension income amount from line 5836
in the Ontario column in Part 3 of this form | × 5.05% = | **20**
Ontario dividend tax credit from line 11 in this section | + | **21**
Ontario overseas employment tax credit from line 12 in this section | + | **22**
Add lines 20, 21 and 22. | = | **23**
Percentage of income not allocated to Ontario:
100% **minus** percentage on line 18 | × % | **24**
Multiply line 23 by the percentage on line 24. | = | ▶ − | **25**
Line 19 minus line 25 (if negative, enter "0") | = | **26**
Enter your Ontario tax on split income from Form T1206. | + | **27**

Add lines 26 and 27. **Adjusted Ontario income tax** | = | **28**

Ontario surtax

(Line 28	minus $4,006) × 20% (if negative, enter "0") =		**29**
(Line 28	minus $5,127) × 36% (if negative, enter "0") =	+	**30**
Add lines 29 and 30.	=	▶ +	**31**
Add lines 28 and 31.	=	**32**

Continue on the next page. ➤

Enter the amount from line 32 on the previous page. | **33**

If you were **not a resident of Ontario** at the end of the year or if you have to pay additional tax for minimum tax purposes on line 16, enter "0" on line 40 below and continue on line 41.

Ontario tax reduction (for residents of Ontario only)

Basic reduction | 206 00 **34**

If you had a spouse or common-law partner on December 31, 2010, **only** the individual with the **higher net income** can claim the amounts on lines 35 and 36.

Reduction for dependent children born in 1992 or later
Number of dependent children **6269** × $382 = | + | **35**

Reduction for dependants with a mental or physical infirmity
Number of dependants **6097** × $382 = | + | **36**

Add lines 34, 35, and 36. | = | **37**

Enter the amount from line 37. × 2 = | **38**
Enter the amount from line 33. | − | **39**
Line 38 minus line 39 (if negative, enter "0")   **Ontario tax reduction** = | ▶ | − | **40**
Line 33 minus line 40 (if negative, enter "0") | = | **41**

Residents of Ontario only: Enter your Ontario foreign tax credit from Form T2036. | − | **42**
Line 41 minus line 42 (if negative, enter "0") | = | **43**

Ontario labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes **02** and **04**
of **LSIF** Tax Credit certificate(s) × 10% (maximum $750) **6275** | •**44**
Total cost of ROIF eligible shares from boxes **03** and **05**
of **LSIF** Tax Credit certificate(s) × 5% (maximum $375) **6276** + | •**45**
Add lines 44 and 45.   **LSIF tax credits** = | ▶ | − | **46**

Line 43 minus line 46 (if negative, enter "0") | = | **47**

If you are **not a resident of Ontario** at the end of the year, enter the amount from line 47 on line 49.

Ontario Health Premium (for residents of Ontario only)

Enter the amount calculated for line 48 on the *Ontario Worksheet (MJ)*. | **Ontario Health Premium** ▶ + | **48**
Add lines 47 and 48. Enter the result on line 5 in Part 5 of this form. | **Ontario tax** = | **49**

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 2010 return, use the amounts that he or she would enter 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 your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $32,506 or less, enter $4,366.
Otherwise, enter the amount from line 5808 of his or her Form ON428. _____ **1**

Pension income amount:
Enter the amount from line 5836 of his or her Form ON428. **(maximum $1,237)** + _____ **2**

Disability amount:
Enter the amount from line 5844 of his or her Form ON428. + _____ **3**

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Ontario, complete Schedule ON(S11)MJ to determine the amount to enter on this line. + _____ **4**

Add lines 1 to 4. = _____ **5**

Spouse's or common-law partner's taxable income:
Enter the amount from line 260 of his or her return. _____ **6**

Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5833, and 5856 of his or her Form ON428. − _____ **7**

His or her adjusted taxable income:
Line 6 minus line 7 (if negative, enter "0") = _____ ▶ − _____ **8**

Line 5 minus line 8 (if negative, enter "0"). Enter this amount on line 5864 in the Ontario column in Part 3 of Form T2203. **Ontario amounts transferred from your spouse or common-law partner** = _____ **9**

Ontario Tuition and Education Amounts

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

Do not attach the schedules ON(S11) or ON(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.

2009 unused tuition and education amounts
Enter your unused **provincial or territorial** tuition and education amounts from your 2009 notice of assessment or notice of reassessment. If you resided in Quebec at the end of 2009, enter your unused **federal** tuition, education, and textbook amounts.   **1**

Enter your eligible tuition fees paid for 2010.   **2**

Education amount for 2010: 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).   × **$144** = +   **3**
  Enter the number of months from column **C**.   × **$481** = +   **4**

Add lines 2, 3, and 4.   **Total 2010 tuition and education amounts** = ▶ + **5**
Add lines 1 and 5.   **Total available tuition and education amounts** = **6**

Taxable income from line 260 of your return   **7**
Total of lines 5804 to 5848 in the Ontario column in Part 3 of Form T2203 − **8**
Line 7 minus line 8 (if negative, enter "0") = **9**

Unused Ontario tuition and education amounts claimed for 2010:
Enter the amount from line 1 or line 9, whichever is **less**. − ▶ **10**
Line 9 minus line 10 = **11**

2010 tuition and education amounts claimed for 2010:
Enter the amount from line 5 or line 11, whichever is **less**. + **12**

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Ontario column in Part 3 of Form T2203.   **Ontario tuition and education amounts claimed by the student for 2010** = **13**

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

Enter the amount from line 5; if it is more than $6,184, enter $6,184. **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	4,366 00	1
Your net income from line 236 of your return		2
Base amount	− 32,506 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 Ontario column.	=	7

Line 5812 − Spouse or common-law partner amount

Base amount	8,353 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 Ontario column, $7,594 or the amount on line 3, whichever is **less**.	=	3

Line 5816 − Amount for an eligible dependant

Base amount	8,353 00	1
Dependant's net income (from line 236 of his or her return)	−	2
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5816 in the Ontario column, $7,594 or the amount on line 3, whichever is **less.**	=	3

Line 5820 − Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount	10,207 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 $4,215, enter $4,215)	=	3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed.	−	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	5

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

Line 5840 − Caregiver amount

Complete this calculation for each dependant.

Base amount	18,637 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 $4,216 enter $4,216)	=	3
If you claimed this dependant on line 5816 in the Ontario column, enter the amount claimed.	−	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	5

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

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)	7,225 00	1

Supplement calculation if you were **under 18 years of age** on December 31, 2010

Maximum supplement	4,214 00	2
Total child care and attendant care expenses claimed for you by anyone		3
Base amount	− 2,468 00	4
Line 3 minus line 4 (if negative, enter "0")	= ▶ −	5
Line 2 minus line 5 (if negative, enter "0")	= ▶ +	6
Add lines 1 and 6.	=	7

Enter this amount on line 5844 in the Ontario column (maximum $11,439), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form ON428	+	2
Add lines 1 and 2.	=	3
Dependant's taxable income (from line 260 of his or her return)	−	4
Line 3 minus line 4 (if negative, enter "0")	=	5
Allowable amount for this dependant Enter the amount on line 1 or line 5, whichever is **less**.		6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner and your dependent children born in 1993 or later

Allowable Ontario medical expenses* Also enter this amount on line 5788, in the Ontario column.		1
Enter $2,024 or 3% of line 236 of your return, whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on line ME in the Ontario column.	=	3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Allowable Ontario medical expenses for other dependant*		1
Enter $2,024 or 3% of the dependant's net income (from line 236 of his or her return), whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $10,911, enter $10,911)	=	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 $12,367 ($24,734 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 $6,184; and
- the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is $2,473.

  The federal and provincial medical expenses you claim have to cover the **same 12-month period** ending in 2010, but must not have been claimed on a 2009 return. They have to be more than either 3% of your net income (line 236 of your return) or $2,024, whichever is **less**.

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 _____ × 6.4% = ☐

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** × 4.5% = _____	**4**
Line 1 minus line 2	= _____	**3** × 6.4% = _____ +	**5**
Add lines 4 and 5.		= ☐	**6**

Enter the amount on line 11 of Section ON428MJ.

Line 48 – **Ontario Health Premium**

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

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

- If there is an Ontario Health Premium amount in your row, enter that amount on line 48 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 48 of Section ON428MJ.

Taxable Income				Ontario Health Premium
not more than **$20,000**				**$0**
more than **$20,000**, but not more than **$25,000**	☐ − $20,000 = ☐	× 6% = ☐		
more than **$25,000**, but not more than **$36,000**				**$300**
more than **$36,000**, but not more than **$38,500**	☐ − $36,000 = ☐	× 6% = ☐	+ $300 = ☐	
more than **$38,500**, but not more than **$48,000**				**$450**
more than **$48,000**, but not more than **$48,600**	☐ − $48,000 = ☐	× 25% = ☐	+ $450 = ☐	
more than **$48,600**, but not more than **$72,000**				**$600**
more than **$72,000**, but not more than **$72,600**	☐ − $72,000 = ☐	× 25% = ☐	+ $600 = ☐	
more than **$72,600**, but not more than **$200,000**				**$750**
more than **$200,000**, but not more than **$200,600**	☐ − $200,000 = ☐	× 25% = ☐	+ $750 = ☐	
more than **$200,600**				**$900**

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

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

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

	If line 1 is $31,000 or less	If line 1 is more than $31,000 but not more than $67,000	If line 1 is more than $67,000	
Enter the amount from line 1 in the applicable column.				**2**
	− 0 00 **3**	− 31,000 00 **3**	− 67,000 00 **3**	
Line 2 minus line 3 (cannot be negative)	= **4**	= **4**	= **4**	
	× 10.8% **5**	× 12.75% **5**	× 17.4% **5**	
Multiply line 4 by line 5.	= **6**	= **6**	= **6**	
	+ 0 00 **7**	+ 3,348 00 **7**	+ 7,938 00 **7**	
Add lines 6 and 7. **Manitoba tax on taxable income**	= **8**	= **8**	= **8**	

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

Enter your Manitoba non-refundable tax credits from
line D in the Manitoba column in Part 3 of this form.   **12**
Residents of Manitoba only: Manitoba dividend tax credit
  Credit calculated for line 13 on the *Manitoba Worksheet (MJ)*   +   **13**
Residents of Manitoba only: Manitoba overseas employment tax credit
  Amount from line 426 of federal Schedule 1   × 50% =   +   **14**
Manitoba minimum tax carryover
  Amount from line 427 of federal Schedule 1   × 50% =   +   **15**
Add lines 12 through 15.   =   ▶   −   **16**
Line 11 minus line 16 (if negative, enter "0")   =   **17**
Manitoba additional tax for minimum tax purposes
  Form T691: Line 108 minus line 111   × 50% =   +   **18**
Add lines 17 and 18.   =   **19**
Percentage of income allocated to Manitoba 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 Manitoba**, enter the amount from line 21 on line 28 below, and continue on line 29.

Adjustments for residents of Manitoba

Total of Manitoba children's fitness amount from line 5838,
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 section   +   **23**
Manitoba overseas employment tax credit from line 14 in this section   +   **24**
Add lines 22, 23, and 24.   =   **25**
Percentage of income not allocated to Manitoba: 100% **minus** percentage on line 20   ×   %   **26**
Multiply line 25 by the percentage calculated on line 26.   =   ▶   −   **27**
Lines 21 minus line 27 (if negative, enter "0")   **Adjusted Manitoba income tax**   =   **28**

Continue on the next page. ➜

Part 4 – Provincial tax (multiple jurisdictions)
Section MB428MJ, Manitoba tax *(continued)*

Enter the amount from line 28 on the previous page. |_____| **29**

Manitoba political contribution tax credit

Manitoba political contributions made in 2010	**6140**	_____		**30**
Credit calculated for line 31 on the *Manitoba Worksheet (MJ)*		**(maximum $650)**	– |_____| **31**
Line 29 minus line 31 (if negative, enter "0")			= |_____| **32**

Labour-sponsored funds tax credit

Enter your labour-sponsored funds tax credit from Slip **T2C**(MAN.).		**6080**	– |_____| •**33**
Line 32 minus line 33 (if negative, enter "0")			= |_____| **34**
Residents of Manitoba only: Enter your provincial foreign tax credit from Form T2036.			– |_____| **35**
Line 34 minus line 35 (if negative, enter "0")			= |_____| **36**
Enter your Manitoba community enterprise development tax credit from Form T1256.	**(maximum $9,000)**	**6085**	– |_____| •**37**
Line 36 minus line 37 (if negative, enter "0")			= |_____| **38**
Enter your Manitoba small business venture capital tax credit from Form T1256-1.	**(maximum $45,000)**	**6092**	– |_____| •**39**
Line 38 minus line 39 (if negative, enter "0")			= |_____| **40**
Enter your Manitoba mineral exploration tax credit from Form T1241.		**6083**	– |_____| •**41**
Line 40 minus line 41 (if negative, enter "0")			= |_____| **42**

Residents of Manitoba only:

Enter your Manitoba tuition fee income tax rebate from Form T1005.		**6086**	– |_____| •**43**

Line 42 minus line 43 (if negative, enter "0")
Enter the result on line 6 in Part 5 of this form.   **Manitoba tax**   = |_____| **44**

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 Manitoba 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 Manitoba column in Part 3.

Line 4 – **Age amount for self**
Claim $2,065 if you were 65 years of age or older at the end of the year.

Line 5 – **Age amount for spouse or common-law partner**
Claim $2,065 if you claimed a transfer of your spouse's or common-law partner's age amount on line 1 of your Schedule MB(S2)MJ **and** the amount on line 1 is **more** than the amount on line 8 of that schedule.

Line 6 – **Disability amount for spouse or common-law partner**
Claim $2,752 if you claimed a transfer of your spouse's or common-law partner's disability amount on line 3 of your Schedule MB(S2)MJ **and** the amount on line 9 is **more** than the amount on line 4 of that schedule.

Line 7 – **Disability amount for self or for a dependant other than your spouse or common-law partner**
Enter beside box 6072 the number of disability claims you are making.

Claim $2,752 for each of the following:

- the disability amount you claimed on line 5844 in the Manitoba column in Part 3; and
- each disability amount claimed on line 5848 in your Manitoba 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 1992 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 18 years of age or older for whom an amount was claimed on line 5820 in your Manitoba 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 1992 or 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 years of age or younger on December 31, 2010, and 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 2010;
- 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 born in 1992 or later in the chart on Schedule MB428–A MJ, *Manitoba Family Tax Benefit* in Part 4 of Form T2203.

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 partner	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 **6070**	+	**5**
Disability amount for spouse or common-law partner	claim $2,752 **6071**	+	**6**
Disability amount for self or for a dependant other than your spouse or common-law partner Number of disability claims **6072**	× $2,752 =	+	**7**
Amount for disabled dependants born in 1992 or earlier Number of disabled dependants **6074**	× $2,752 =	+	**8**
Amount for dependent children born in 1992 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. **Family tax benefit**		=	**12**

Details of dependent children born in 1992 or later (If you need more space, attach a separate sheet of paper.)

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

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

If, at the end of the year, your spouse or common-law partner was **a resident of Manitoba**, complete this schedule to **claim** a transfer of the unused part of your spouse'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 return, use the amounts that he or she would enter on Form MB428 if filing a return. Attach his or her information slips but do not attach the return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2010): If his or her net income is $27,749 or less, enter $3,728. Otherwise, enter the amount from line 5808 of his or her Form MB428.		**1**
Pension income amount: Enter the amount from line 5836 of his or her Form MB428. **(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 designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Manitoba, complete Schedule MB(S11)MJ to determine the amount to enter on this line.	+	**4**
Add lines 1 to 4.	=	**5**
Spouse's or common-law partner's taxable income: Enter the amount from line 260 of his or her return.		**6**
Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5833, 5838, and 5856 of his or her Form MB428.	−	**7**
His or her 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 Manitoba column in Part 3 of Form T2203. **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 2009 notice of assessment or notice of reassessment		**1**
Eligible tuition fees paid for 2010		**2**
Education amount for 2010: 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 also included in Column C). $\times$ **$120** =	+	**3**
Enter the number of months from Column **C**. $\times$ **$400** =	+	**4**
Add lines 2, 3, and 4. **Total 2010 tuition and education amounts** = ▶	+	**5**
Add lines 1 and 5. **Total available tuition and education amounts** =		**6**
Taxable income from line 260 of your return		**7**
Total of lines 5804 to 5848 in the Manitoba column in Part 3 of Form T2203	−	**8**
Line 7 minus line 8 (if negative, enter "0")	=	**9**
Unused Manitoba tuition and education amounts claimed for 2010 Enter the amount from line 1 or line 9, whichever is **less**.	− ▶	**10**
Line 9 minus line 10	=	**11**
2010 tuition and education amounts claimed for 2010 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 Manitoba column in Part 3 of Form T2203. **Manitoba tuition and education amounts claimed by the student for 2010**	=	**13**

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

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

Notes: For a student residing in Quebec, use line 23 from his or her federal Schedule 11.
  For a student residing in Yukon, use line 23 from his or her Schedule YT(S11).
  For a student residing in Nunavut, use line 23 from his or her Schedule NU(S11).

Manitoba Worksheet (MJ)

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

Line 5808 – Age amount

Maximum amount	3,728 00	1
Your net income from line 236 of your return		2
Base amount	− 27,749 00	3
Line 2 minus line 3 (if negative, enter "0")	=	4
Applicable rate	× 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 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 (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 (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 (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 (line 236 of his or her return)	−	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $3,605, enter $3,605)	=	3
If you claimed this dependant on line 5816 in the Manitoba column, enter the amount claimed.	−	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	5

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

Manitoba Worksheet (MJ) *(continued)*

Line 5844 — Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)	6,180 00	**1**
Supplement calculation if you were **under 18 years of age** on December 31, 2010		
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 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 (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, and your dependent children born in 1993 or later

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

Line 5872 — Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		**1**
Enter $1,728 or 3% of the dependant's net income (line 236 of his or her return), whichever is **less**.	−	**2**
Line 1 minus line 2 (if negative, enter "0"; if it is more than $10,000, enter $10,000)	=	**3**

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

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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 on line 120 and **no amount** on 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 on 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.					**6**

Enter this amount on line 13 in Section MB428MJ. =

Line 31 − **Manitoba political contribution tax credit**

If your total political contributions (line 30 in Section MB428MJ) were $1,275 or more, enter $650 on line 31 in Section MB428MJ.

Use the amount on line 30 in Section MB428MJ to determine which **ONE** of the following columns you have to complete.

	If line 30 is **$400** or less	If line 30 is more than **$400** but not more than **$750**	If line 30 is more than **$750** but not more than **$1,275**	
Enter your total contributions.				**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 31 in Section MB428MJ.	=	=	=	**7**

9407-D

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.

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 $40,354 or less	If line 1 is more than $40,354 but not more than $115,297	If line 1 is more than $115,297
Enter the amount from line 1 in the applicable column.	**2**	**2**	**2**
	− 0 00 **3**	− 40,354 00 **3**	− 115,297 00 **3**
Line 2 minus line 3 (cannot be negative)	= **4**	= **4**	= **4**
	× 11% **5**	× 13% **5**	× 15% **5**
Multiply line 4 by line 5.	= **6**	= **6**	= **6**
	+ 0 00 **7**	+ 4,439 00 **7**	+ 14,182 00 **7**
Add lines 6 and 7. **Saskatchewan tax on taxable income**	= **8**	= **8**	= **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 T1237.	6355 −	•10
Line 9 minus line 10	=	11
Enter your Saskatchewan tax on split income from Form T1206.	+	12
Add lines 11 and 12.	=	13
Enter your Saskatchewan non-refundable tax credits from line E in the Saskatchewan column in Part 3 of this form.	14	
Residents of Saskatchewan only: Saskatchewan dividend tax credit Credit calculated for line 15 on the *Saskatchewan Worksheet (MJ)*	+ 15	
Residents of Saskatchewan only: Saskatchewan overseas employment tax credit Amount from line 426 of federal Schedule 1 × 50% =	+ 16	
Saskatchewan minimum tax carryover: Amount from line 427 of federal Schedule 1 × 50% =	+ 17	
Add lines 14 through 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.	=	21
Percentage of income allocated to Saskatchewan from column 5 of the chart in Part 1 of this form	× %	22
Multiply line 21 by the percentage on line 22.	=	23

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

Adjustments for residents of Saskatchewan

Saskatchewan pension income amount from line 5836 in the Saskatchewan column in Part 3 of this form × 11% =	24	
Saskatchewan dividend tax credit from line 15 in this section	+ 25	
Saskatchewan overseas employment tax credit from line 16 in this section	+ 26	
Add lines 24, 25, and 26.	= 27	
Percentage of income not allocated to Saskatchewan: 100% **minus** percentage on line 22	× % 28	
Multiply line 27 by the percentage calculated on line 28.	= ▶ −	29
Lines 23 minus line 29 (if negative, enter "0") **Adjusted Saskatchewan income tax**	=	30

Residents of Saskatchewan only: Enter the provincial foreign tax credit from Form T2036.	−	31
Line 30 minus line 31 (if negative, enter "0")	=	32
Enter your unused Saskatchewan royalty tax rebate from your 2009 notice of assessment or notice of reassessment.	−	33
Line 32 minus line 33	=	34

Continue on the next page. ➔

9408-C

Part 4 – Provincial tax (multiple jurisdictions)

Section SK428MJ, Saskatchewan tax *(continued)*

Enter the amount from line 34 on the previous page. | | **35**

Saskatchewan political contribution tax credit

Enter Saskatchewan political contributions made in 2010. | 6368 | **36**
Credit calculated for line 37 on the *Saskatchewan Worksheet (MJ)* **(maximum $650)** | − | **37**
Line 35 minus line 37 (if negative, enter "0") | = | **38**

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

For investments in venture capital corporations that are registered in Saskatchewan
Enter your tax credit from Slip T2C (SASK.). **(maximum $1,000)** | **39**
For investments in venture capital corporations that are registered federally.
Enter your tax credit from Slip T2C (SASK.). **(maximum $1,000)** + | **40**
Add lines 39 and 40. **(maximum $1,000)** 6374 = • ▶ − | **41**
Line 38 minus line 41 (if negative, enter "0") | = | **42**

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 | •**43**
Unused one-time trade entry credit from your most recent
notice of assessment or notice of reassessment | **44**
Enter your annual maintenance credit
from Part 4 of Form T1284. 6357 + | •**45**
Add lines 44 and 45. = ▶ | **46**
Enter the amount from line 43 **or** line 46, **whichever applies**. ▶ − | **47**
Line 42 minus line 47 (if negative, enter "0") | = | **48**

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

Unused Saskatchewan post-secondary graduate tax credit from
your 2009 notice of assessment or notice of reassessment | − | **49**
Line 48 minus line 49 (if negative, enter "0") | = | **50**

Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC | 6360 | •**51**
Unused Saskatchewan mineral exploration tax credit from
your 2009 notice of assessment or notice of reassessment + | **52**
Add lines 51 and 52. = ▶ − | **53**
Line 50 minus line 53 (if negative, enter "0") | = | **54**
Enter your Saskatchewan qualifying environmental trust tax credit. | − | **55**
Line 54 minus line 55 (if negative, enter "0")
Enter the result on line 7 in Part 5 of this form. **Saskatchewan tax** | = | **56**

Request for carryback of unused mineral exploration tax credit

Amount from line 53 | | **57**
Amount from line 50 | − | **58**
Line 57 minus line 58 (if negative, enter "0") | = | **59**

Enter on line 60 any part of the amount from line 59 you want to carry back to 2009 to reduce your Saskatchewan tax. Enter on line 61 any amount you want to carry back to 2008 and, on line 62, any amount you want to carry back to 2007.

Enter the amount you want to carry back to **2009**. | 6361 | •**60**
Enter the amount you want to carry back to **2008**. | 6362 | •**61**
Enter the amount you want to carry back to **2007**. | 6363 | •**62**

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

Details of dependent children born in 1992 or later (If you need more space, attach a separate sheet of paper.)

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

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

Amount for dependent children born in 1992 or later:
Enter the amount from line 5821 of his or her Form SK428. | | **1**

Age amount (if your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $32,506 or less, enter $4,366.
Otherwise, enter the amount from line 5808 of his or her Form SK428. | + | **2**

Senior supplementary amount:
Enter the amount from line 5822 of his or her Form SK428. | + | **3**

Pension income amount:
Enter the amount from line 5836 of his or her Form SK428. | **(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 her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Saskatchewan, complete Schedule SK(S11)MJ to determine the amount to enter on this line. | + | **6**

Add lines 1 to 6. | = | **7**

Spouse'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, 5829, and 5856 of his or her Form SK428. | − | **9**

His or her adjusted taxable income:
Line 8 minus line 9 (if negative, enter "0") | = | ▶ | − | **10**

Line 7 minus line 10 (if negative, enter "0")
Enter this amount on line 5864 in the Saskatchewan column in Part 3 of Form T2203. | **Saskatchewan amounts transferred from your spouse or common-law partner** | = | **11**

Saskatchewan Tuition and Education Amounts

Schedule SK(S11)MJ
T2203 – 2010

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

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

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

If you are the **individual** designated by a student who was not a resident of Saskatchewan at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete it for each student as if he or she were a resident of Saskatchewan.
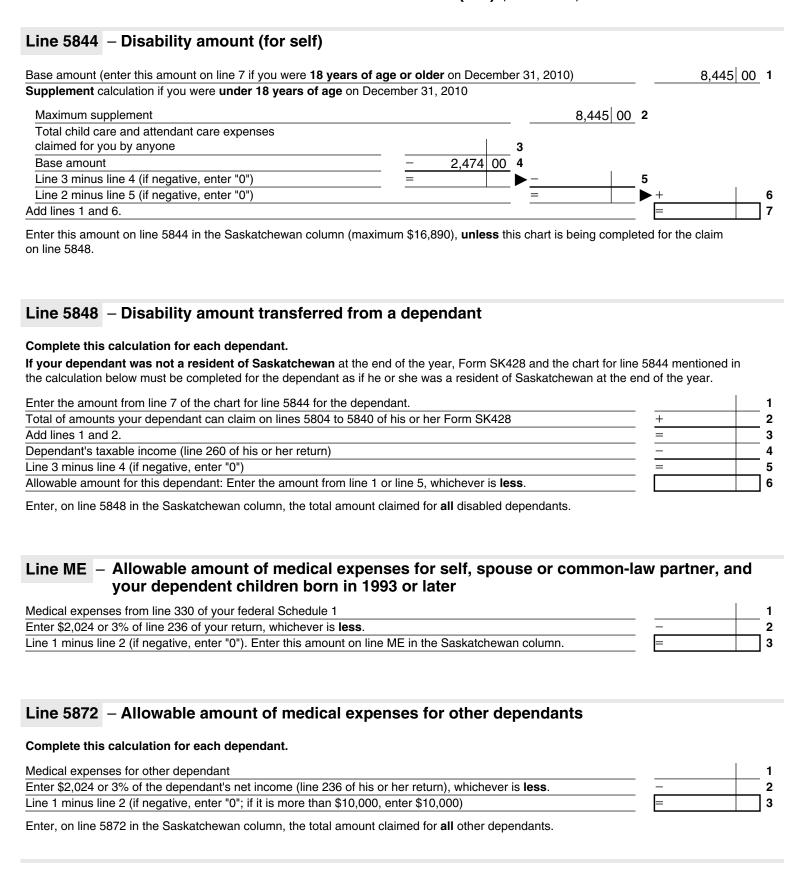
Unused federal tuition, education, and textbook amounts from
your 2009 notice of assessment or notice of reassessment |_____| **1**

Eligible tuition fees paid for 2010 |_____| **2**
Education amount for 2010: 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). × **$120** = + **3**
Enter the number of months from Column **C**. × **$400** = + **4**
Add lines 2, 3, and 4.   **Total 2010 tuition and education amounts** = ▶ + **5**
Add lines 1 and 5.   **Total available tuition and education amounts** = **6**

Taxable income from line 260 of your return |_____| **7**
Total of lines 5804 to 5848 in the Saskatchewan column in Part 3 of Form T2203 − **8**
Line 7 minus line 8 (if negative, enter "0") = **9**
Unused Saskatchewan tuition and education amounts claimed for 2010
Enter the amount from line 1 or line 9, whichever is **less**. − ▶ **10**
Line 9 minus line 10 = **11**
2010 tuition and education amounts claimed for 2010
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   **Saskatchewan tuition and education amounts**
the SK column in Part 3 of Form T2203.   **claimed by the student for 2010** = **13**

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

Enter the amount from line 5; if it is more than $5,000, enter $5,000. |_____| **14**
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 SK column
in Part 3 of your Form T2203 OR on line 6 of
your Schedule SK(S2)MJ, an amount that
is not more than the amount on line 16.   **Saskatchewan tuition and education amounts transferred** **17**

9408-S11   *Privacy Act*, Personal Information Bank number CRA PPU 005

Saskatchewan Worksheet (MJ)

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

Line 5808 – Age amount

Maximum amount		4,366 00	1
Your net income from line 236 of your return			2
Base amount	−	32,506 00	3
Line 2 minus line 3 (if negative, enter "0")	=		4
Applicable rate	×	15%	5
Multiply the amount on line 4 by line 5.	= ▶ −		6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Saskatchewan column.	=		7

Line 5812 – Spouse or common-law partner amount

Base amount		14,683 00	1
Spouse's or common-law partner's net income (page 1 of your return)	−		2
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5812 in the Saskatchewan column, $13,348 or the amount on line 3, whichever is **less**.	=		3

Line 5816 – Amount for an eligible dependant

Base amount		14,683 00	1
Dependant's net income (line 236 of his or her return)	−		2
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5816 in the Saskatchewan column, $13,348 or the amount on line 3, whichever is **less**.	=		3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		14,437 00	1
Dependant's net income (line 236 of his or her return)	−		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $8,445, enter $8,445)	=		3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed.	−		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		22,868 00	1
Dependant's net income (line 236 of his or her return)	−		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $8,445, enter $8,445)	=		3
If you claimed this dependant on line 5816 in the Saskatchewan column, enter the amount claimed.	−		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

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

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)	8,445 00	1

Supplement calculation if you were **under 18 years of age** on December 31, 2010

Maximum supplement		8,445 00	2
Total child care and attendant care expenses claimed for you by anyone			3
Base amount	− 2,474 00		4
Line 3 minus line 4 (if negative, enter "0")	= ▶ −		5
Line 2 minus line 5 (if negative, enter "0")	= ▶ +		6
Add lines 1 and 6.	=		7

Enter this amount on line 5844 in the Saskatchewan column (maximum $16,890), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form SK428	+	2
Add lines 1 and 2.	=	3
Dependant's taxable income (line 260 of his or her return)	−	4
Line 3 minus line 4 (if negative, enter "0")	=	5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is **less**.		6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter $2,024 or 3% of line 236 of your return, whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Saskatchewan column.	=	3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		1
Enter $2,024 or 3% of the dependant's net income (line 236 of his or her return), whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $10,000, enter $10,000)	=	3

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

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 on line 120 and **no amount** on 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 on 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.			=	**6**

Enter this amount on line 15 in Section SK428MJ.

Line 37 – Saskatchewan political contribution tax credit

If your total political contributions (line 36 in Section SK428MJ) were $1,275 or more, enter $650 on line 37 in Section SK428MJ.

	If line 36 is $400 or less	If line 36 is more than $400 but not more than $750	If line 36 is more than $750 but not more than $1,275	
Use the amount on line 36 in Section SK428MJ to determine which **ONE** of the following columns you have to complete.				
Enter the total of your official receipts.				**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 37 in Section SK428MJ.	=	=	=	**7**

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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	× **10%**	**2**
Multiply line 1 by line 2. **Tax on taxable income**	=	**3**
Residents of Alberta only: Alberta tax on split income from Form T1206	+	**4**
Add lines 3 and 4.	=	**5**

Enter your Alberta non-refundable tax credits from line E in the Alberta column in Part 3 of this form.		**6**
Residents of Alberta only: Alberta dividend tax credit Credit calculated for line 7 on the *Alberta Worksheet (MJ)*	+	**7**
Residents of Alberta only: Alberta overseas employment tax 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 through 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.	=	**13**
Percentage of income allocated to Alberta from column 5 of the chart in Part 1 of this form	× %	**14**
Multiply line 13 by the percentage on line 14.	=	**15**

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

Adjustments for residents of Alberta

Total of Alberta adoption expenses from line 5833 and Alberta pension income amount from line 5836 in the Alberta column in Part 3 of this form × 10% =		**16**
Alberta dividend tax credit from line 7 in this section	+	**17**
Alberta overseas employment tax credit from line 8 in this section	+	**18**
Add lines 16, 17, and 18.	=	**19**
Percentage of income not allocated to Alberta: 100% **minus** percentage on line 14	× %	**20**
Multiply line 19 by the percentage calculated on line 20. = ▶	−	**21**
Line 15 minus line 21 (if negative, enter "0")	=	**22**
Alberta tax on split income from line 4		**23**
Percentage of income not allocated to Alberta: 100% **minus** percentage on line 14	× %	**24**
Multiply line 23 by the percentage calculated on line 24. = ▶	+	**25**
Add lines 22 and 25. **Adjusted Alberta income tax**	=	**26**
Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036	−	**27**
Line 26 minus line 27 (if negative, enter "0")	=	**28**

Alberta political contribution tax credit

Enter your Alberta political contributions made in 2010 from your official receipt called *Annual Contribution*. 6003 **29**		
Credit calculated for line 30 on the *Alberta Worksheet (MJ)* (maximum $1,000)		**30**
Enter your Alberta political contributions made in 2010 from your official receipt called *Senatorial Selection Campaign Contribution*. 6004 **31**		
Credit calculated for line 32 on the *Alberta Worksheet (MJ)* (maximum $1,000)	+	**32**
Add lines 30 and 32. **Alberta political contribution tax credit** = ▶	−	**33**
Line 28 minus line 33 (if negative, enter "0")	=	**34**

Alberta royalty tax rebate

Enter your unused Alberta attributed Canadian royalty income from your 2009 notice of assessment or notice of reassessment. × 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**

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 return, use the amounts that he or she would enter on Form AB428 if filing a return. Attach his or her information slips, but do not attach the return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $34,903 or less, enter $4,689.
Otherwise, enter the amount from line 5808 of his or her Form AB428.   **1**

Pension income amount:
Enter the amount from line 5836 of his or her Form AB428.   **(maximum $1,296)**   +   **2**

Disability amount:
Enter the amount from line 5844 of his or her Form AB428.   +   **3**

Tuition and education amounts: Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Alberta, complete Schedule AB(S11)MJ to determine the amount to enter on this line.   +   **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, 5829, 5833, and 5856 of his or her Form AB428.   –   **7**

His or her adjusted taxable income:
Line 6 minus line 7 (if negative, enter "0")   =   ▶   –   **8**

Line 5 minus line 8 (if negative, enter "0")
Enter this amount on line 5864 in the Alberta column in Part 3 of Form T2203.   **Alberta amounts transferred from your spouse or common-law partner**   =   **9**

Alberta Tuition and Education Amounts

If you were a **student** who was **a resident of Alberta**, complete 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 2009 notice of assessment or notice of reassessment		**1**
Eligible tuition fees paid for 2010		**2**
Education amount for 2010: 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 also included in Column C). × **$196** =	+	**3**
Enter the number of months from Column **C**. × **$654** =	+	**4**
Add lines 2, 3, and 4. **Total 2010 tuition and education amounts** = ▶	+	**5**
Add lines 1 and 5. **Total available tuition and education amounts**	=	**6**
Taxable income from line 260 of your return		**7**
Total of lines 5804 to 5848 in the Alberta column in Part 3 of Form T2203	−	**8**
Line 7 minus line 8 (if negative, enter "0")	=	**9**
Unused Alberta tuition and education amounts claimed for 2010 Enter the amount from line 1 or line 9, whichever is **less**. − ▶		**10**
Line 9 minus line 10 =		**11**
2010 tuition and education amounts claimed for 2010 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 Alberta column in Part 3 of Form T2203. **Alberta tuition and education amounts claimed by the student for 2010** =		**13**

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

Enter the amount from line 5; if it is more than $5,000, enter $5,000.		**14**
Amount from line 12	−	**15**
Line 14 minus line 15 (if negative, enter "0")	=	**16**
Enter on this line, and on line 5860 in the Alberta column in Part 3 of your Form T2203, OR on line 4 of your Schedule AB(S2)MJ, an amount that is not more than the amount on line 16. **Alberta tuition and education amounts transferred**		**17**

Alberta Worksheet (MJ)

Use this worksheet 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		4,689 00	1
Your net income from line 236 of your return			2
Base amount	−	34,903 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 Alberta column.	=		7

Line 5812 – Spouse or common-law partner amount

Base amount		16,825 00	1
Spouse's or common-law partner's net income (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		16,825 00	1
Dependant's net income (line 236 of his or her return)	−		2
Line 1 minus line 2 (if negative, enter "0") Enter the amount from line 3 on line 5816 in the Alberta column.	=		3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		16,174 00	1
Dependant's net income (line 236 of his or her return)	−		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $9,740, enter $9,740)	=		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		25,225 00	1
Dependant's net income (line 236 of his or her return)	−		2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $9,739, enter $9,739)	=		3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed.	−		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

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

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Alberta Worksheet (MJ) *(continued)*

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)	12,979 00	1

Supplement calculation if you were **under 18 years of age** on December 31, 2010

Maximum supplement	9,740 00	2
Total child care and attendant care expenses claimed for you by anyone		3
Base amount	− 2,656 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 $22,719), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form AB428	+	2
Add lines 1 and 2.	=	3
Dependant's taxable income (line 260 of his or her return)	−	4
Line 3 minus line 4 (if negative, enter "0")	=	5
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is **less**.		6

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter $2,174 or 3% of line 236 of your return, whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Alberta column.	=	3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		1
Enter $2,174 or 3% of the dependant's net income (line 236 of his or her return), whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $11,507, enter $11,507)	=	3

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 2005 and 2006** included on line 344 of your 2010 federal Schedule 9. Also, enter this amount on line 5895 in the Alberta column.		1
Enter the amount from line 345 of your 2010 federal Schedule 9 or the amount from line 1, whichever is **less**.	−	2
Line 1 minus line 2. Enter this amount at line B in the Alberta column.	=	3
Amount from line 347 of your 2010 federal Schedule 9		4
Amount from line 3	−	5
Line 4 minus line 5. Enter this amount on line 347 in the Alberta column.	=	6

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

Line 120 of your return	**1**		
Line 180 of your return −	**2**	× 3.5% =	**4**
Line 1 minus line 2 =	**3**	× 10% = +	**5**

Add lines 4 and 5.
Enter this amount on line 7 in Section AB428MJ.   = **6**

Lines 30 and 32 − **Alberta political contribution tax credit**

Complete this calculation for each type of Alberta political contribution.

If your total political contributions (line 29 or 31 in Section AB428MJ) were $2,300 or more, enter $1,000 on line 30 or 32 (as applicable) in Section AB428MJ.

	If line 29 or 31 is **$200** or less	If line 29 or 31 is more than **$200** but not more than **$1,100**	If line 29 or 31 is more than **$1,100** but not more than **$2,300**	
Enter the amount of your contributions.				**1**
	− 0 00	− 200 00	− 1 100 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	+ 150 00	+ 600 00	**6**
Add lines 5 and 6.	=	=	=	**7**

Enter the result from line 7 on:
- line 30 in Section AB428MJ for your contributions from your receipt called *Annual Contribution*; or
- line 32 in Section AB428MJ for your contributions from your receipt called *Senatorial Selection Campaign Contribution*.

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

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

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete. Enter the amount from line 1 in the applicable column.	If line 1 is $35,859 or less	If line 1 is more than $35,859 but not more than $71,719	If line 1 is more than $71,719 but not more than $82,342	If line 1 is more than $82,342 but not more than $99,987	If line 1 is more than $99,987	
						2
Line 2 minus line 3 (cannot be negative)	− 0 00	− 35,859 00	− 71,719 00	− 82,342 00	− 99,987 00	**3**
	=	=	=	=	=	**4**
	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	**5**
Multiply line 4 by line 5.	=	=	=	=	=	**6**
	+ 0 00	+ 1,814 00	+ 4,575 00	+ 5,690 00	+ 7,859 00	**7**
Add lines 6 and 7.	=	=	=	=	=	**8**

Enter your British Columbia tax on taxable income from line 8. _____ **9**

Enter your British Columbia tax on split income from Form T1206. + _____ **10**

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

Enter your British Columbia non-refundable tax credits from line E in the British Columbia column in Part 3 of this form. _____ **12**

Residents of British Columbia only: British Columbia dividend tax credit
Credit calculated for line 13 on the *British Columbia Worksheet (MJ)* + _____ **13**

Residents of British Columbia only: British Columbia overseas employment tax credit
Credit calculated for line 14 on the *British Columbia Worksheet (MJ)* + _____ **14**

British Columbia minimum tax carryover:
Amount from line 427 of federal Schedule 1 _____ × 33.7% = + _____ **15**

Add lines 12 through 15. = _____ ► − _____ **16**

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

British Columbia additional tax for minimum tax purposes
Amount from line 117 on Form T691 _____ × 33.7% = + _____ **18**

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

Percentage of income allocated to British Columbia from column 5 of the chart in Part 1 of this form × _____ % **20**

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

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

Adjustments for residents of British Columbia

Total of British Columbia adoption expenses from line 5833 and pension income amount from line 5836 in the British Columbia column in Part 3 of this form _____ × 5.06% = _____ **22**

British Columbia dividend tax credit from line 13 in this section + _____ **23**

British Columbia overseas employment tax credit from line 14 in this section + _____ **24**

Add lines 22, 23, and 24. = _____ **25**

Percentage of income not allocated to British Columbia:
100% **minus** percentage on line 20 × _____ % **26**

Multiply line 25 by the percentage calculated on line 26. = _____ ► − _____ **27**

Lines 21 minus line 27 (if negative, enter "0")   **Adjusted British Columbia income tax** = _____ **28**

Residents of British Columbia only: Enter the provincial foreign tax credit from Form T2036. − _____ **29**

Line 28 minus line 29 (if negative, enter "0") = _____ **30**

Continue on the next page. ➔

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

Enter the amount from line 30 on the previous page. _____ | | **31**

BC tax reduction

If your net income (line 236 of your return) is **less than $29,542**, complete the following calculation.
Otherwise, enter "0" on line 40 and continue on line 41.

Basic reduction   claim $390 | | **32**

Enter your net income from line 236 of your return. _____ | | **33**
Base amount _____ − 17,354 00 **34**
Line 33 minus line 34 (if negative, enter "0") _____ = | | **35**
Applicable rate _____ × 3.2% **36**
Multiply line 35 by line 36. _____ = | ▶ − | | **37**
Line 32 minus line 37 (if negative, enter "0") _____ = | | **38**
Percentage of income allocated to British Columbia from column 5
of the chart in Part 1 of this form _____ × % **39**
Multiply line 38 by the percentage on line 39. _____ = | ▶ − | | **40**
Line 31 minus line 40 (if negative, enter "0") _____ = | | **41**

Logging tax credit from Form FIN 542 _____ − | | **42**
Line 41 minus line 42 (if negative, enter "0") _____ = | | **43**

British Columbia political contribution tax credit
Enter British Columbia political contributions made in 2010. **6040** | | **44**
Credit calculated for line 45 on the *British Columbia Worksheet (MJ)*   **(maximum $500)** − | | **45**
Line 43 minus line 45 (if negative, enter "0") _____ = | | **46**

British Columbia employee investment tax credits
Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. **6045** | | •**47**
Enter your employee venture capital tax credit from Certificate **EVCC 30**. **6047** + | | •**48**
Add lines 47 and 48.   **(maximum $2,000)** = | ▶ − | | **49**
Line 46 minus line 49 (if negative, enter "0") _____ = | | **50**

British Columbia mining flow-through share tax credit
Enter the tax credit amount calculated on Form T1231. **6881** − | | •**51**
Line 50 minus line 51 (if negative, enter "0") _____ = | | **52**
Enter your British Columbia qualifying environmental trust tax credit. _____ − | | **53**
Line 52 minus line 53 (if negative, enter the amount in brackets)
Enter the result on line 9 in Part 5 of this form.   **British Columbia tax** = | | **54**

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 return, use the amounts that he or she would enter on Form BC428 if filing a return. Attach his or her information slips, but do not attach the return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $31,413 or less, enter $4,220.
Otherwise, enter the amount from line 5808 of his or her Form BC428. | | **1**

Pension income amount:
Enter the amount from line 5836 of his or her Form BC428.　**(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 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 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, 5829, 5833, and 5856 of his or her Form BC428. | − | **7**

His or her adjusted taxable income:
Line 6 minus line 7 (if negative, enter "0") | = | ▶ | − | **8**

Line 5 minus line 8 (if negative, enter "0")
Enter this amount on line 5864 in the British Columbia column in Part 3 of Form T2203. | **British Columbia amounts transferred from your spouse or common-law partner** | = | **9**

British Columbia Tuition and Education Amounts

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

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

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

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

Unused federal tuition, education and textbook amounts from
your 2009 notice of assessment or notice of reassessment **1**

Eligible tuition fees paid for 2010 **2**

Education amount for 2010: 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 also included in Column C). $\times$ **\$60** = + **3**

Enter the number of months from Column **C**. $\times$ **\$200** = + **4**

Add lines 2, 3, and 4. **Total 2010 tuition and education amounts** = ▶ + **5**

Add lines 1 and 5. **Total available tuition and education amounts** = **6**

Taxable income from line 260 of your return **7**

Total of lines 5804 to 5848 in the British Columbia column in Part 3 of Form T2203 − **8**

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

Unused British Columbia tuition and education amounts claimed for 2010
Enter the amount from line 1 or line 9, whichever is **less**. − ▶ **10**

Line 9 minus line 10 = **11**

2010 tuition and education amounts claimed for 2010
Enter the amount from line 5 or line 11, whichever is **less**. + **12**

Add lines 10 and 12. If you are the student,
enter this amount on line 5856 in
the BC column in Part 3 of Form T2203. **British Columbia tuition and education amounts claimed by the student for 2010** = **13**

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000. **14**

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
British Columbia column in Part 3 of your Form T2203,
OR on line 4 of your Schedule BC(S2)MJ, an amount that
is not more than the amount on line 16. **British Columbia tuition and education amounts transferred** **17**

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	4,220 00	1
Your net income from line 236 of your return		2
Base amount	− 31,413 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 British Columbia column.	=	7

Line 5812 – Spouse or common-law partner amount

Base amount	10,618 00	1
Spouse's or common-law partner's net income (page 1 of your return)	−	2
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5812 in the British Columbia column, $9,653 or the amount on line 3, whichever is **less**.	=	3

Line 5816 – Amount for an eligible dependant

Base amount	10,618 00	1
Dependant's net income (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, $9,653 or the amount on line 3, whichever is **less**.	=	3

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount	10,677 00	1
Dependant's net income (line 236 of his or her return)	−	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $4,118, enter $4,118)	=	3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed.	−	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount	18,054 00	1
Dependant's net income (line 236 of his or her return)	−	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $4,118, enter $4,118)	=	3
If you claimed this dependant on line 5816 in the British Columbia column, enter the amount claimed.	−	4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=	5

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

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)	7,058 00	1

Supplement calculation if you were **under 18 years of age** on December 31, 2010

Maximum supplement		4,118 00	2	
Total child care and attendant care expenses claimed for you by anyone		3		
Base amount	− 2,391 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 $11,176), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form BC428	+	2
Add lines 1 and 2.	=	3
Dependant's taxable income (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 your dependent children born in 1993 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter $1,957 or 3% of line 236 of your return, whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the British Columbia column.	=	3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		1
Enter $1,957 or 3% of the dependant's net income (line 236 of his or her return), whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $10,000, enter $10,000)	=	3

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

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

Line 120 of your return _____ $\times$ 10.83% = [_____]

Enter this amount on line 13 in Section BC428MJ.

- 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** $\times$ 3.4% = [_____] **4**
Line 1 minus line 2	= _____	**3** $\times$ 10.83% = + [_____] **5**

Add lines 4 and 5.
Enter this amount on line 13 in Section BC428MJ.   = [_____] **6**

Line 14 – British Columbia overseas employment tax credit

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

$$\frac{\text{British Columbia tax before the overseas employment tax credit*}}{\text{Federal tax before the overseas employment tax credit**}} \quad \times \quad \text{Federal overseas employment tax credit***} \quad = \quad [_____] \quad \textbf{1}$$

* 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 45 – British Columbia political contribution tax credit

If your total political contributions (line 44 in Section BC428MJ) were $1,150 or more, enter $500 on line 45 in Section BC428MJ.

Use the amount on line 44 in Section BC428MJ to determine which **ONE** of the following columns you have to complete.

	If line 44 is $100 or less	If line 44 is more than $100 but not more than $550	If line 44 is more than $550 but not more than $1,150	
Enter your total contributions.	_____	_____	_____	**1**
	− 0 | 00	− 100 | 00	− 550 | 00	**2**
Line 1 minus line 2 (cannot be negative)	= _____	= _____	= _____	**3**
	$\times$ 75%	$\times$ 50%	$\times$ 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 45 in Section BC428MJ.	= [_____]	= [_____]	= [_____]	**7**

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

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

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

	If line 1 is $40,970 or less	If line 1 is more than $40,970 but not more than $81,941	If line 1 is more than $81,941 but not more than $127,021	If line 1 is more than $127,021	
Enter the amount from line 1 in the applicable column.					2
	− 0 00	− 40,970 00	− 81,941 00	− 127,021 00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	× 7.04%	× 9.68%	× 11.44%	× 12.76%	5
Multiply line 4 by line 5.	=	=	=	=	6
	+ 0 00	+ 2,884 00	+ 6,850 00	+ 12,007 00	7
Add lines 6 and 7. **Yukon tax on taxable income**	=	=	=	=	8

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

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

Yukon dividend tax credit
  Credit calculated for line 13 on the *Yukon Worksheet (MJ)* | + | 13

Yukon overseas employment tax credit
  Amount from line 426 of federal Schedule 1 | × 44% = | + | 14

Yukon minimum tax carryover
  Amount from line 427 of federal Schedule 1 | × 44% = | + | 15

Add lines 12 to 15. | = | ► − | 16
Line 11 minus line 16 (if negative, enter "0") | = | 17

Yukon additional tax for minimum tax purposes
  Amount from line 117 of Form T691 | × 44% = | + | 18

Add lines 17 and 18. | = | 19
Percentage of income allocated to Yukon from column 5 of the chart in Part 1 of this form | × % | 20
Multiply line 19 by the percentage on line 20.   **Adjusted Yukon income tax** | = | 21

If you were **not a resident of Yukon**, enter the amount from line 21 on line 25 below, and continue on line 26.

Adjustments for residents of Yukon

Total of Yukon amount for children born in 1993 or later from line 5825, Canada employment amount from line 5834, public transit amount from line 5835, children's fitness amount from line 5838, adoption expenses from line 5833, and in the Yukon column in Part 3 of this form | × 7.04% = | | 22
Percentage of income not allocated to Yukon: 100% **minus** percentage on line 20 | × % | 23
Multiply line 22 by the percentage calculated on line 23. | = | ► − | 24
Lines 21 minus line 24 (if negative, enter "0")   **Adjusted Yukon income tax** | = | 25

Continue on the next page. ➔

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

Enter the amount from line 25 on the previous page. | | **26**

Yukon surtax

Enter the amount from line 26.				**27**
Base amount	−	6,000	00	**28**
Line 27 minus line 28 (if negative, enter "0")	=			**29**
Rate	×	5%		**30**
Multiply line 29 by line 30.	=		▶	+	**31**
Add lines 26 and 31.			=		**32**

If, at the end of the year, you were **not a resident of Yukon**, enter the amount from line 32 on line 49 below.

Residents of Yukon only: Enter the territorial foreign tax credit from Form T2036. | − | | **33**
Line 32 minus line 33 (if negative, enter "0") | = | | **34**

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

Net income from line 236 of your return			**35**
Universal Child Care Benefit repayment:			
Enter the amount from line 213 of your return.	+		**36**
Add lines 35 and 36.	=		**37**
Universal Child Care Benefit income:			
Enter the amount from line 117 of your return.	−		**38**
Line 37 minus line 38 (if negative, enter "0") **Adjusted net income**	=		**39**

If your adjusted net income (line 39) is **less than $25,000**, complete the following calculation. Otherwise, enter "0" on line 48. If you had a spouse or common-law partner on December 31, 2010, only the person with the **higher net income** can claim this credit.

Basic credit   claim $300 `6384` | | **40**

Enter the amount from line 39.				**41**
Base amount	−	15,000	00	**42**
Line 41 minus line 42 (if negative, enter "0")	=			**43**
Applicable rate	×	3%		**44**
Multiply line 43 by line 44.	=		▶	−	**45**
Line 40 minus line 45 (if negative, enter "0")			=		**46**

Amount from line 34 | | × 80% = | | **47**

Enter the amount from line 46 or 47, whichever is **less**.   **Yukon low-income family tax credit** | − | | **48**
Line 34 minus line 48.
Enter the result on line 10 in Part 5 of this form.   **Yukon tax** | = | | **49**

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 return, use the amounts that he or she would enter on Form YT428 if filing a return. Attach his or her information slips, but do not attach the return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $32,506 or less, enter $6,446.
Otherwise, enter the amount from line 5808 of his or her Form YT428. | **1**

Amount for children born in 1993 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 $2,000)** | + | **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 Form T2202, T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Yukon, complete Schedule YT(S11)MJ to determine the amount to enter on this line. | + | **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, 5829, 5834, 5835, 5838, 5833, and 5856 of his or her Form YT428. | – | **8**

His or her 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 column in Part 3 of Form T2203. | **Yukon amounts transferred from your spouse or common-law partner** | = | **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 2009 notice of assessment or notice of reassessment | | **1**

Eligible tuition fees paid for 2010 | | **2**

Education and textbook amounts for 2010

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. = ▶ + | | **5**

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. = ▶ + | | **8**

Add lines 2, 5, and 8.   **Total 2010 tuition, education, and textbook amounts** = ▶ + | | **9**

Add lines 1 and 9.   **Total available tuition, education, and textbook amounts** = | | **10**

Taxable income from line 260 of your return | | **11**

Total of lines 5804 to 5848 in the Yukon column in Part 3 of Form T2203 − | | **12**

Line 11 minus line 12 (if negative, enter "0") = | | **13**

Unused Yukon tuition, education and textbook amounts claimed for 2010
Enter the amount from line 1 or line 13, whichever is **less**. − ▶ | | **14**

Line 13 minus line 14 = | | **15**

2010 tuition, education, and textbook amounts claimed for 2010
Enter the amount from line 9 or line 15, whichever is **less**. + | | **16**

Add lines 14 and 16. If you are the student, enter this amount
on line 5856 in the Yukon column in Part 3 of Form T2203.   **Yukon tuition, education, and textbook amounts claimed by the student for 2010** = | | **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**

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 Yukon 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 this worksheet to calculate some of the amounts you may need to complete the Yukon column in Part 3 and Section YT428MJ, *Yukon tax*, of Form T2203.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later

Medical expenses from line 330 of your federal Schedule 1			**1**
Enter $2,024 or 3% of line 236 of your return, whichever is **less**.	–		**2**
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Yukon column.	=		**3**

Line 13 – Yukon dividend tax credit

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

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

  Line 120 of your return _____ × 10.83% = [_____]
  Enter this amount on line 13 in Section YT428MJ.

- 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**	× 4.45% =		**4**
Line 1 minus line 2	=	**3**	× 10.83% =	+	**5**
Add lines 4 and 5. Enter this amount on line 13 in Section YT428MJ.			=		**6**

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Part 4 – Territorial tax (multiple jurisdictions)

T2203 – 2010

Section NT428MJ, Northwest Territories tax

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

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

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

Enter the amount from line 1 in the applicable column.

	If line 1 is $37,106 or less	If line 1 is more than $37,106 but not more than $74,214	If line 1 is more than $74,214 but not more than $120,656	If line 1 is more than $120,656	
					2
	− 0 00	− 37,106 00	− 74,214 00	− 120,656 00	**3**
Line 2 minus line 3 (cannot be negative)	=	=	=	=	**4**
	× 5.9%	× 8.6%	× 12.2%	× 14.05%	**5**
Multiply line 4 by line 5.	=	=	=	=	**6**
	+ 0 00	+ 2,189 00	+ 5,381 00	+ 11,046 00	**7**
Add lines 6 and 7. **Northwest Territories tax on taxable income**	=	=	=	=	**8**

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

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

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

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

Northwest Territories dividend tax credit:
Credit calculated for line 13 on the *Northwest Territories Worksheet (MJ)* + _____ **13**

Northwest Territories overseas employment tax credit:
Amount from line 426 of federal Schedule 1 _____ × 45% = + _____ **14**

Northwest Territories minimum tax carry-over:
Amount from line 427 of federal Schedule 1 _____ × 45% = + _____ **15**

Add lines 12 to 15. = _____ ▶ − _____ **16**

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

Northwest Territories additional tax for minimum tax purposes:
Amount from line 117 of Form T691 _____ × 45% = + _____ **18**

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

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

Multiply line 19 by the percentage on line 20. **Adjusted Northwest Territories income tax** = _____ **21**

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

Line 21 minus line 22 (if negative, enter "0") = _____ **23**

Political contribution tax credit

Northwest Territories political contributions made in 2010 [6255] _____ **24**

Credit calculated for line 25 on the *Northwest Territories Worksheet (MJ)* **(maximum $500)** − _____ **25**

Line 23 minus line 25 (if negative, enter "0") = _____ **26**

Risk capital investment tax credits

Unused risk capital investment tax credits from previous years **(maximum $30,000)** − _____ **27**

Line 26 minus 27 (if negative, enter "0")
Enter this amount on line 11 in Part 5 of this form. **Northwest Territories tax** = _____ **28**

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 return, use the amounts that he or she would enter on Form NT428 if filing a return. Attach his or her information slips, but do not attach the return or schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $32,506 or less, enter $6,232.
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, 5829, and 5856 of his or her Form NT428.   – | | 7

His or her adjusted taxable income:
Line 6 minus line 7 (if negative, enter "0")   =   ▶ – | | 8

Line 5 minus line 8 (if negative, enter "0")
Enter this amount on line 5864 in the Northwest Territories column in Part 3 of Form T2203.   **Northwest Territories amounts transferred from your spouse or common-law partner**   = | | 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 2009 notice of assessment or notice of reassessment		**1**
Eligible tuition fees paid for 2010		**2**
Education amount for 2010: 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 also included in Column C). $\times$ **\$120** =	+	**3**
Enter the number of months from Column **C**. $\times$ **\$400** =	+	**4**
Add lines 2, 3, and 4. **Total 2010 tuition and education amounts** = ▶	+	**5**
Add lines 1 and 5. **Total available tuition and education amounts**	=	**6**
Taxable income from line 260 of your return		**7**
Total of lines 5804 to 5848 in the Northwest Territories column in Part 3 of Form T2203	–	**8**
Line 7 minus line 8 (if negative, enter "0")	=	**9**
Unused Northwest Territories tuition and education amounts claimed for 2010 Enter the amount from line 1 or line 9, whichever is **less**. – ▶		**10**
Line 9 minus line 10	=	**11**
2010 tuition and education amounts claimed for 2010 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 2010**	=	**13**

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

Enter the amount from line 5; if it is more than \$5,000, enter \$5,000.		**14**
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 Northwest Territories column in Part 3 of your Form T2203 OR on line 4 of your Schedule NT(S2)MJ, an amount that is not more than the amount on line 16. **Northwest Territories tuition and education amounts**		**17**

Northwest Territories Worksheet (MJ)

Use this worksheet to calculate some of the amounts 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		6,232 00	**1**
Your net income from line 236 of your return			**2**
Base amount	−	32,506 00	**3**
Line 2 minus line 3 (if negative, enter "0")	=		**4**
Applicable rate	×	15%	**5**
Multiply line 4 by line 5.	=	▶ −	**6**
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 in the Northwest Territories column.	=		**7**

Line 5812 – Spouse or common-law partner amount

Base amount		12,740 00	**1**
Spouse's or common-law partner's net income (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

Base amount		12,740 00	**1**
Dependant's net income (line 236 of his or her return)	−		**2**
Line 1 minus line 2 (if negative, enter "0") Enter this amount on line 5816 in the Northwest Territories column.	=		**3**

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		10,215 00	**1**
Dependant's net income (line 236 of his or her return)	−		**2**
Line 1 minus line 2 (if negative, enter "0"; if it is more than $4,223, enter $4,223)	=		**3**
If you claimed this dependant on line 5816 in the Northwest Territories column, enter the amount claimed.	−		**4**
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		**5**

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		18,645 00	**1**
Dependant's net income (line 236 of his or her return)	−		**2**
Line 1 minus line 2 (if negative, enter "0"; if it is more than $4,223, enter $4,223)	=		**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.

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Line 5844 − Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)	10,332 00	**1**

Supplement calculation if you were **under 18 years of age** on December 31, 2010

Maximum supplement		4,223 00	**2**
Total child care and attendant care expenses claimed for you by anyone			**3**
Base amount	− 2,473 00		**4**
Line 3 minus line 4 (if negative, enter "0")	= ▶ −		**5**
Line 2 minus line 5 (if negative, enter "0")	= ▶ +		**6**
Add lines 1 and 6.	=		**7**

Enter this amount on line 5844 in the Northwest Territories column (maximum $14,555), **unless** this chart is being completed for the claim on line 5848.

Line 5848 − Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.		**1**
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428	+	**2**
Add lines 1 and 2.	=	**3**
Dependant's taxable income (line 260 of his or her return)	−	**4**
Line 3 minus line 4 (if negative, enter "0")	=	**5**
Allowable amount for this dependant: Enter the amount from line 1 or line 5, whichever is **less**.		**6**

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

Line ME − Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later

Medical expenses from line 330 of your federal Schedule 1		**1**
Enter $2,024 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 $2,024 or 3% of the dependant's net income (line 236 of his or her return), whichever is **less**.	−	**2**
Line 1 minus line 2 (if negative, enter "0"; if it is more than $5,000, enter $5,000)	=	**3**

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

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

Line 120 of your return _____   × 11.3225% = [_____]
Enter this amount on line 13 in Section NT428MJ.

- 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** × 6% = _____ **4**
Line 1 minus line 2 =	_____	**3** × 11.3225% = + _____ **5**
Add lines 4 and 5.		
Enter this amount on line 13 in Section NT428MJ.	= _____	**6**

Line 25 – Northwest Territories political contribution 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.		
Enter this amount on line 25 in Section NT428MJ. **(maximum $500)**	=	**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.

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 $39,065 or less	If line 1 is more than $39,065 but not more than $78,130	If line 1 is more than $78,130 but not more than $127,021	If line 1 is more than $127,021	
Enter the amount from line 1 in the applicable column.					**2**
	− 0 00	− 39,065 00	− 78,130 00	− 127,021 00	**3**
Line 2 minus line 3 (cannot be negative)	=	=	=	=	**4**
	× 4%	× 7%	× 9%	× 11.5%	**5**
Multiply line 4 by line 5.	=	=	=	=	**6**
	+ 0 00	+ 1,563 00	+ 4,297 00	+ 8,697 00	**7**
Add lines 6 and 7. **Nunavut tax on taxable income**	=	=	=	=	**8**

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

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

Nunavut dividend tax credit:
  Credit calculated for line 13 on the *Nunavut Worksheet (MJ)* | + | **13**

Nunavut overseas employment tax credit:
  Amount from line 426 of federal Schedule 1   × 45% = | + | **14**

Nunavut minimum tax carryover:
  Amount from line 427 of federal Schedule 1   × 45% = | + | **15**

Add lines 12 to 15. | = ▶ − | **16**
Line 11 minus line 16 (if negative, enter "0") | = | **17**

Nunavut additional tax for minimum tax purposes
  Amount from line 117 of Form T691   × 45% = | + | **18**

Add lines 17 and 18. | = | **19**
Percentage of income allocated to Nunavut from column 5 of the chart in Part 1 of this form | × % | **20**
Multiply line 19 by the percentage on line 20.   **Adjusted Nunavut income tax** | = | **21**

Residents of Nunavut only: Enter the territorial foreign tax credit from Form T2036. | − | **22**
Line 21 minus line 22 (if negative, enter "0") | = | **23**
Residents of Nunavut only: Volunteer firefighters tax credit   claim $516 **6229** − | | **24**
Line 23 minus line 24 (if negative, enter "0")
Enter this amount on line 12 in Part 5 of this form.   **Nunavut tax** | = | **25**

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

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

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

Nunavut Amounts Transferred From Your Spouse or Common-Law Partner

If, at the end of the year, your spouse or common-law partner was **a resident of Nunavut**, complete this schedule to claim a transfer of the unused part of your spouse'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 return, use the amounts that he or she would enter on Form NU428 if filing a return. Attach his or her information slips, but do not attach the return or schedules.

Amount for young children less than 6 years of age:
Enter the amount from line 5823 of his or her Form NU428. | | | 1

Age amount (if your spouse or common-law partner was 65 years of age or older in 2010):
If his or her net income is $32,506 or less, enter $8,786.
Otherwise, enter the amount from line 5808 of his or her Form NU428. | + | | 2

Pension income amount:
Enter the amount from line 5836 of his or her Form NU428.   **(maximum $2,000)** | + | | 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 was 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, 5829, and 5856 of his or her Form NU428. | – | | 8

His or her adjusted taxable income:
Line 7 minus line 8 (if negative, enter "0") | = | ▶ – | | 9

Line 6 minus line 9 (if negative, enter "0")
Enter this amount on line 5864 in the
Nunavut column in Part 3 of Form T2203.   **Nunavut amounts transferred from your spouse or common-law partner** | = | | 10

Nunavut Tuition, Education, and Textbook Amounts

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

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

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

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

Unused federal tuition, education and textbook amounts from
your 2009 notice of assessment or notice of reassessment | | **1**

Eligible tuition fees paid for 2010 | | **2**

Education and textbook amounts for 2010
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. = ▶ + | | **5**

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. = ▶ + | | **8**

Add lines 2, 5 and 8. **Total 2010 tuition, education, and textbook amounts** = ▶ + | | **9**

Add lines 1 and 9. **Total available tuition, education, and textbook amounts** = | | **10**

Taxable income from line 260 of your return | | **11**

Total of lines 5804 to 5848 in the 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 2010
Enter the amount from line 1 or 13, whichever is **less**. − ▶ | | **14**

Line 13 minus line 14 = | | **15**

2010 tuition, education, and textbook amounts claimed for 2010
Enter the amount from line 9 or line 15, whichever is **less**. + | | **16**

Add lines 14 and 16. If you are the student,
enter this amount on line 5856 in the
Nunavut column in Part 3 of Form T2203. **Nunavut tuition, education, and textbook amounts claimed by the student for 2010** = | | **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**

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 Nunavut column
in Part 3 of your Form T2203, OR on line 5 of
your Schedule NU(S2)MJ, an amount that
is not more than the amount on line 20. **Nunavut tuition, education, and textbook amounts transferred** | | **21**

Nunavut Worksheet (MJ)

Use this worksheet to calculate some of the amounts 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		8,786 00	**1**
Your net income from line 236 of your return			**2**
Base amount	−	32,506 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 Nunavut column.	=		**7**

Line 5812 – Spouse or common-law partner amount

Base amount		11,714 00	**1**
Spouse's or common-law partner's net income (page 1 of your return)	−		**2**
Line 1 minus line 2 (if negative, enter "0") Enter, on line 5812 in the Nunavut column, the amount on line 3.	=		**3**

Line 5816 – Amount for an eligible dependant

Base amount		11,714 00	**1**
Dependant's net income (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		10,215 00	**1**
Dependant's net income (line 236 of his or her return)	−		**2**
Line 1 minus line 2 (if negative, enter "0"; if it is more than $4,223, enter $4,223)	=		**3**
If you claimed this dependant on line 5816 in the Nunavut column, enter the amount claimed.	−		**4**
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		**5**

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount		18,645 00	**1**
Dependant's net income (line 236 of his or her return)	−		**2**
Line 1 minus line 2 (if negative, enter "0"; if it is more than $4,223, enter $4,223)	=		**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.

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Nunavut Worksheet (MJ) *(continued)*

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were **18 years of age or older** on December 31, 2010)	11,714 | 00	1

Supplement calculation if you were **under 18 years of age** on December 31, 2010

Maximum supplement		4,223 | 00	2
Total child care and attendant care expenses claimed for you by anyone			3
Base amount	− 2,473 | 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 Nunavut column (maximum $15,937), **unless** this chart is being completed for the claim on line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

Enter the amount from line 7 of the chart for line 5844 for the dependant.		1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NU428	+	2
Add lines 1 and 2.	=	3
Dependant's taxable income (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 your dependent children born in 1993 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter $2,024 or 3% of line 236 of your return, whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line ME in the Nunavut column.	=	3

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		1
Enter $2,024 or 3% of the dependant's net income (line 236 of his or her return), whichever is **less**.	−	2
Line 1 minus line 2 (if negative, enter "0"; if it is more than $10,000, enter $10,000)	=	3

Enter, on line 5872 in the 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 on line 120 and **no amount** on line 180 of your return, complete the following:

Line 120 of your return		× 6.1% =	

Enter this amount on line 13 in Section NU428MJ.

- 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	× 4% =	4
Line 1 minus line 2	=	3	× 6.1% = +	5
Add lines 4 and 5. Enter this amount on line 13 in Section NU428MJ.			=	6

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Part 5 – Provincial and territorial taxes

Newfoundland and Labrador

Enter the amount from line 60 of Section NL428MJ in Part 4. [ ] **1**

Prince Edward Island

Enter the amount from line 65 of Section PE428MJ in Part 4. + [ ] **2**

Nova Scotia

Enter the amount from line 65 of Section NS428MJ in Part 4. + [ ] **3**

New Brunswick

Enter the amount from line 59 of Section NB428MJ in Part 4. + [ ] **4**

Ontario

Enter the amount from line 49 of Section ON428MJ in Part 4. + [ ] **5**

Manitoba

Enter the amount from line 44 of Section MB428MJ in Part 4. + [ ] **6**

Saskatchewan

Enter the amount from line 56 of Section SK428MJ in Part 4. + [ ] **7**

Alberta

Enter the amount from line 36 of Section AB428MJ in Part 4. + [ ] **8**

British Columbia

Enter the amount from line 54 of Section BC428MJ in Part 4. + [ ] **9**

Yukon

Enter the amount from line 49 of Section YT428MJ in Part 4. + [ ] **10**

Northwest Territories

Enter the amount from line 28 of Section NT428MJ in Part 4. + [ ] **11**

Nunavut

Enter the amount from line 25 of Section NU428MJ in Part 4. + [ ] **12**

Provincial and territorial taxes

Add lines 1 through 12. **Enter this amount on line 428 of your return.** = [ ] **13**

In addition to the credits included in Part 4, you may be eligible for certain **other tax credits**. The chart on the next page identifies the additional provincial and territorial credits and the applicable forms to be completed. Many of these credits are limited to the amount of tax payable to the province or territory; when this amount is required (e.g., you are instructed to enter the tax from line 428 of your return or from another line of the regular provincial/territorial Form 428), use the applicable provincial or territorial tax amount that you entered at lines 1 through 12 above. **Attach the completed forms to your return.**

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

Provincial and territorial credits not included in this package

Province or territory	Other credits	Form
Newfoundland and Labrador	Newfoundland and Labrador research and development tax credit	T1129
Ontario	Ontario apprenticeship training tax credit Ontario co-operative education tax credit	ON479
	Ontario residents only: Ontario energy and property tax credit Children's activity tax credit Ontario political contribution tax credit	ON479
	Ontario focused flow-through share tax credit	T1221
	Application for the 2011 Ontario senior homeowners' property tax grant, the 2011 Ontario energy and property tax credit, and the 2011 northern Ontario energy credit	ON-BEN
Manitoba	Co-op education and apprenticeship tax credit	MB479
	Odour-control tax credit	T4164
	Manitoba residents only: Personal tax credit Education property tax credit School tax credit for homeowners Primary caregiver tax credit Advance tuition fee income tax rebate Fertility treatment tax credit Green energy equipment tax credit (purchaser) Green energy equipment tax credit (manufacturer)	MB479
	Book publishing tax credit (individual)	T1299
Saskatchewan	**Saskatchewan residents only**: Graduate retention program tuition rebate Active families benefit	SK479
British Columbia	British Columbia venture capital tax credit (if resident when investment made)	BC479
	British Columbia residents only: British Columbia mining exploration tax credit	T88
	Training tax credit for individuals	T1014
	Training tax credit for employers	T1014-1
Yukon	Political contribution tax credit Labour-sponsored venture capital corporation tax credit	YT479
	Yukon residents only: Small business investment tax credit	YT479
	Research and development tax credit	T1232
	Yukon First Nations income tax credit	YT432
Northwest Territories	**Northwest Territories residents only**: Cost of living tax credit	NT479
Nunavut	Political contribution tax credit Unused risk capital investment tax credits	NU479
	Nunavut residents only: Cost of living tax credit	NU479
	Business training tax credit (individuals)	T1317

You can get copies of these forms and provincial and territorial information sheets on the Canada Revenue Agency Web page at **www.cra.gc.ca/forms** or by calling **1-800-959-2221**.