



Tax on Split Income – 2021 Information

Fill out Form T1206 if any of the following applies:

- you are a **specified individual**, have **split income** in the tax year, and the income is not an **excluded amount**
- you claimed a reserve on line C of your 2020 Form T1206

You are a **specified individual** if you were a resident of Canada at the end of the tax year, or in the case of a deceased individual, the individual was a resident of Canada immediately before their death. If you were under 18 years of age at the end of the year, at least one of your parents must have also been a resident of Canada at any time in the year. For excluded amounts and definitions, see page 2.

Split income

Split income **includes** the following amounts:

- **taxable dividends** on shares of a corporation (other than shares of a class listed on a designated stock exchange and those of a mutual fund corporation), that you received directly, or through a partnership or a trust (other than a mutual fund trust)
- **shareholder benefits** from the ownership of shares of a corporation (other than shares of a class listed on a designated stock exchange), conferred on you directly, or through a partnership or a trust (other than a mutual fund trust)

Note

If you were under 18 years of age at the end of the year and realized a taxable capital gain (other than an excluded amount), or received a distribution from a trust that is from a taxable capital gain (other than an excluded amount) of the trust, from a disposition of certain shares directly or indirectly to a person with whom you do not deal at arm's length, then twice the amount will be deemed to be a taxable dividend. Deemed dividends of this kind are considered non-eligible dividends. If this applies to you, fill out the "Dispositions of certain capital property" section on page 6.

- **income you received from a partnership or a trust** (other than a mutual fund trust or a trust relating to a communal organization), if the amount is considered to come directly or indirectly from one of the following:
 - a **related business** (see the Definitions section on page 2)
 - from the **rental of property** by a particular partnership or trust, if a person who is related to you at any time in the tax year:
 - actively participates on a regular basis in the rental property activities of the particular partnership or trust
 - in the case of a particular partnership, has an interest in the partnership, directly or indirectly, through one or more other partnerships
- **income related to a debt obligation** (for example, interest) that you received from a debtor corporation (other than a mutual fund corporation or a corporation with shares of a class listed on a designated stock exchange), partnership or trust (other than a mutual fund trust), if other amounts (for example, dividends) that you received from the debtor would be subject to the tax on split-income (TOSI) rules

However, do not include the amounts received from any of the following debt obligations (an excluded debt obligation):

- certain government debt obligations, where the interest would be "fully exempt interest"
- publicly-listed or traded debt
- a deposit standing to your credit at a bank or credit union
- a **taxable capital gain or a profit** you realized from the disposition of a property, or income you received from a trust that is from a taxable capital gain or a profit of the trust from the disposition of property, if the following conditions are met:
 - the amount is not included in the definition of split income
 - the income from the property would also be split income if you received it

This applies to dispositions of any of the following properties:

- a share of a corporation (other than a share of a class listed on a designated stock exchange or share of a mutual fund corporation)
- an interest in a partnership or as a beneficiary under a trust (other than a mutual fund trust or trust that relates to certain communal organizations)
- a debt obligation (other than an excluded debt obligation as described above)

For property listed above other than shares of a corporation, this rule will only apply if one of the following conditions applies to the property:

- an amount was included in your split income for this year or a previous year
- all or part of the fair market value (FMV) of the property, determined immediately before its disposition was derived from a share of a corporation (other than a share of a class listed on a designated stock exchange or a share of a mutual fund corporation)

Excluded amounts

The following amounts will be excluded from your split income:

- **income from a property** that was transferred to you because of a separation agreement or judgment resulting from the breakdown of your marriage or common-law partnership
- **taxable capital gains** that arose from any of the following:
 - you disposed of **qualified farm or fishing property** or **qualified small business corporation shares**, or a taxable capital gain from such property that was realized by a trust was allocated to you as a beneficiary of the trust. This exclusion does not apply to capital gains that are deemed to be taxable dividends
 - there was a deemed disposition of capital property on the death of the taxpayer
- **you were at least 18 years of age** at the end of the year and the amount you received is any of the following:
 - **not** derived, directly or indirectly, from a **related business**
 - derived, directly or indirectly, from an **excluded business**
- **you were between 18 and 24 years of age** at the end of the year, and the amount you received is any of the following:
 - your safe harbour capital return for the year
 - an amount that represents a reasonable return from your arm's length capital contributions
- **you were under 25 years of age** at the end of the year and your income, or your taxable capital gain or profit from the disposition of property, was from a property you inherited from one of the following:
 - your parent
 - anyone else if, during the year, you were enrolled full-time in a post-secondary institution or you were eligible for the disability tax credit
- **you were at least 25 years of age** at the end of the year and you received any of the following:
 - income or taxable capital gain from the disposition of excluded shares
 - an amount that represents a reasonable return from a related business
- **income, or taxable capital gain or profit from the disposition of property**, if the amount would be an excluded amount of your spouse or common-law partner in one of the following situations:
 - if the amount was included in calculating the income of your spouse or common-law partner who was at least 65 years of age at the end of the year
 - if the amount was included in calculating the income in the final return of your spouse or common-law partner who died during the year

For more information, go to canada.ca/cra-income-sprinkling.

Definitions

Arm's length capital

Property of the specified individual, where the property, or property for which it is a substitute, was not:

- acquired as income from, or a taxable capital gain or profit from the disposition of, another property that was derived directly or indirectly from a related business in respect of the specified individual
- borrowed by the specified individual under a loan or other debt
- transferred, directly or indirectly, to the specified individual from a person who was related to the specified individual (other than as a consequence of the death of a person)

Excluded business

An excluded business of a specified individual for a tax year means a business in which the individual is actively engaged on a regular, continuous and substantial basis in the business activities during the year, or in any five previous years (**five-year test**). However, gains from the disposition of property will be an excluded amount because of the excluded business exception only if the individual satisfies the five-year test.

If the individual works in the business an average 20 hours per week or more during the portion of the year that the business operates, they are considered to have met the excluded business exception in the tax year. A specified individual does not need to work every week that the business operates in a year in order to satisfy the condition for the year. For example, the test would be satisfied if the specified individual works 30 hours per week for 20 weeks for a business that operates 25 weeks per year.

Excluded shares

Excluded shares of a specified individual are shares of the capital stock of a corporation that are owned by the individual if **all** of the following conditions are met:

- less than 90% of the business income of the corporation, for the corporation's last tax year before that time, is from the provision of services
- the corporation is not a professional corporation that carries on the professional practice of an accountant, dentist, lawyer, medical doctor, veterinarian, or chiropractor
- the specified individual owns 10% or more of shares of the capital stock of the corporation, determined by reference to their FMV relative to all of the issued and outstanding shares of the capital stock of the corporation, and to the votes that could be cast at an annual meeting of the shareholders of the corporation
- the income of the corporation for the corporation's last tax year is not derived directly or indirectly from another related business in respect of the specified individual, other than a business of the corporation

Reasonable return

A particular amount derived directly or indirectly from a related business in respect of the specified individual that satisfies both of the following criteria:

- the amount would be an amount defined under "split income", on page 1, in respect of the specified individual for a tax year, if the following excluded amounts are not considered:
 - the specified individual was between 18 and 24 years of age at the end of the year, and received an amount that represents a reasonable return in respect of their arm's length capital contributions
 - the specified individual was at least 25 years of age at the end of the year, and received an amount that represents a reasonable return from a related business
- the amount is reasonable considering the relative contributions to the related business that were made by the specified individual, and each source individual in respect of the specified individual, having regard to the following factors:
 - the work they performed in support of the related business
 - the property they contributed, directly or indirectly, in support of the related business
 - the risks they assumed in respect of the related business
 - the total of all amounts that were paid or that became payable, directly or indirectly, by any person or partnership to, or for the benefit of them, in respect of the related business

Related business

A business will be a related business in respect of a specified individual for a tax year, if a source individual (see definition below) in respect of the specified individual is sufficiently connected to the business at any time in the year. This applies to one or more of the following situations:

- a business that is carried on by a source individual in respect of the specified individual, or by a partnership, corporation or trust, if a source individual in respect of the specified individual is actively engaged in the business
- a business of a particular partnership, if a source individual in respect of the specified individual has an interest, directly or indirectly, in the partnership
- a business of a corporation, if both of the following conditions are met:
 - a source individual in respect of the specified individual owns shares of the capital stock of the corporation, or property that derives, directly or indirectly, all or part of its FMV from shares of that capital stock
 - the total FMV of the shares and property described above that is owned by the source individual equals at least 10% of the total FMV of all of the issued and outstanding shares of the capital stock of the corporation

Safe harbour capital return

A return up to a prescribed interest rate based upon the FMV of property contributed by the specified individual in support of a related business (pro-rated according to the number of days in the year that the property, or property substituted for it, is used in support of the related business). The highest prescribed interest rate in effect for a quarter in the year is to be used.

Source individual

An individual (other than a trust) who, at any time in a year, is both resident in Canada and related to the specified individual.

TOSI-adjusted net income

Certain federal, provincial, and territorial amounts claimable by you, or by another person in respect of you, are calculated using your net income. As a **specified individual**, the amount that you include as a deduction at line 23200 of your return in respect of your split income must be added back to your net income for the purpose of calculating these amounts.

You can calculate your net income as adjusted for the split income deduction in Part 1 of this form. You will use the TOSI-adjusted net income from line 6 to calculate the amounts listed in the note in Part 1. In addition, your TOSI-adjusted net income will be used in place of your net income by a person claiming the amounts shown in Chart A below:

Chart A – Federal, provincial, and territorial amounts that apply to anyone claiming an amount for the taxpayer	
Amount	Lines where the TOSI-adjusted net income of the specified individual is to be used
Spouse or common-law partner amount	Line 30300 of the federal return Line 58120 of Form 428 or Form 428MJ for all provinces and territories
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older	Line 30425 of the federal return Line 58170 of Form YT428 or Form YT428MJ for Yukon
Amount for an eligible dependant	Line 30400 of the federal return Line 58160 of Form 428 or Form 428MJ for all provinces and territories
Other caregiver amounts	Line 30450 of the federal return Line 58175 of Form BC428 or Form BC428MJ for British Columbia Line 58180 of Form YT428 or Form YT428MJ for Yukon Line 58185 of Form ON428 or Form ON428MJ for Ontario (use at line 2 of Worksheet ON428 or ON428MJ for line 58185) Lines 58200 and 58400 of Form 428 or Form 428MJ for all provinces and territories, except British Columbia, Ontario and Yukon (use at line 2 of your provincial or territorial worksheet for lines 58200 and 58400)
Refundable medical expenses supplement	Line 45200 of the federal return (use at line 2 of your Federal Worksheet for line 45200)
Canada workers benefit (CWB)	Line 45300 of the federal return (use at column 2 of line 7 on Schedule 6)
Low-income tax reduction	Column 2 of line 68 of Form NB428 or line 34 of Form NB428MJ for New Brunswick Column 2 of line 70 of Form PE428 or line 39 of Form PE428MJ for Prince Edward Island Column 2 of line 81 of Form NL428 or line 45 of Form NL428MJ for Newfoundland and Labrador
Sales tax credit	Column 2 of line 1 of Form BC479 for British Columbia
Childcare access and relief from expenses tax credit	Column 2 of line 1 of Schedule ON479—A for Ontario
Low-income individuals and families tax credit	Line 21 of Schedule ON428—A or Schedule ON428—A MJ, Part B for Ontario

This TOSI-adjusted net income will also be used in the calculation of your or your spouse's or common-law partner's:

- GST/HST credit and Canada child benefit
- Child benefit for New Brunswick, Newfoundland and Labrador, Nova Scotia, Northwest Territories, Nunavut, Ontario, and Yukon
- Alberta child and family benefit
- British Columbia child opportunity benefit
- British Columbia climate action tax credit
- New Brunswick harmonized sales tax credit
- Newfoundland and Labrador income supplement
- Nova Scotia affordable living tax credit
- Ontario trillium benefit
- Ontario senior homeowners' property tax grant
- Prince Edward Island sales tax credit
- Saskatchewan low-income tax credit

TOSI-adjusted taxable income

Certain federal, provincial, and territorial amounts claimable by you, or by another person in respect of you, are calculated using your taxable income. As an individual subject to TOSI, the amount that you calculate at line 8A of this form must be added for the purpose of calculating these amounts.

- If you are completing a federal Schedule 11, calculate line 8A and add it to the amount for line 11 of Schedule 11.
- With the exception of Ontario, if you are completing a provincial or territorial Schedule (S11), add the amount from line 31C of this form to Schedule (S11) at the line outlined in Column 10 of Chart C below, for the applicable province or territory.
- If you have unused amounts that you are transferring to another person, they will use line 8A and line 31C as directed in Chart B.

Chart B – Amounts that apply to anyone claiming an amount for the taxpayer	
Amount	TOSI-adjusted taxable income applies instead of taxable income for the specified individual
Disability amount transferred from a dependant	Add the amount from line 8A of this form to line 11 for line 31800 on the Federal Worksheet. Add the amount from line 31C of this form to line 10 for line 58480 on the worksheet for your province or territory, except for Yukon. Note: For Yukon, you need to use the Federal Worksheet. Use the amount from line 31C (instead of line 8A) at line 11 for line 31800 on the Federal Worksheet to calculate the amount to enter at line 58480 of Form YT428.
Amount transferred from your spouse or common-law partner	Add the amount from line 8A of this form to line 7 of the federal Schedule 2. Add the amount from line 31C of this form to Schedule (S2) at the line outlined in Column 9 of Chart C below, for the applicable province or territory.

Chart C – Use the information in the following chart to complete Part 3 of Form T1206									
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Province or territory	High tax rate	Low tax rate	Enter the amount from line 31 on:	Eligible dividend tax credit rate	Dividend other than eligible dividend tax credit rate	Provincial or territorial foreign tax credit from:	Enter on line 49 the amount from:	Taxable income from Schedule 2	Taxable income from Schedule 11
AB	15%	10%	Line 53 of Form AB428	8.12%	2.18%	Line 62 of Form AB428	Line 66 of Form AB428	Line 5 of Form AB(S2)	Line 2 of Form AB(S11)
BC	20.5%	5.06%	Line 55 of Form BC428	12%	1.96%	Line 64 of Form BC428	Line 84 of Form BC428	Line 6 of Form BC(S2)	Line 4 of Form BC(S11)
MB	17.4%	10.8%	Line 59 of Form MB428	8%	0.7835%	Line 73 of Form MB428	Line 82 of Form MB428	Line 6 of Form MB(S2)	Line 7 of Form MB(S11)
NB	20.3%	9.4%	Line 53 of Form NB428	14%	2.75%	Line 64 of Form NB428	Line 95 of Form NB428	Line 6 of Form NB(S2)	Line 4 of Form NB(S11)
NL	18.3%	8.7%	Line 57 of Form NL428	5.4%	3.5%	Line 66 of Form NL428	Line 98 of Form NL428	Line 6 of Form NL(S2)	Line 7 of Form NL(S11)
NS	21%	8.79%	Line 50 of Form NS428	8.85%	2.99%	Line 59 of Form NS428	Line 95 of Form NS428	Line 6 of Form NS(S2)	Line 7 of Form NS(S11)
NT	14.05%	5.9%	Line 53 of Form NT428	11.5%	6%	Line 62 of Form NT428	Line 66 of Form NT428	Line 6 of Form NT(S2)	Line 7 of Form NT(S11)
NU	11.5%	4%	Line 54 of Form NU428	5.51%	2.61%	Line 63 of Form NU428	Line 66 of Form NU428	Line 7 of Form NU(S2)	Line 11 of Form NU(S11)
ON	20.53%	5.05%	Line 52 of Form ON428	10%	2.9863%	Line 82 of Form ON428	Line 88 of Form ON428	Line 5 of Form ON(S2)	Not applicable
PE	16.7%	9.8%	Line 56 of Form PE428	10.5%	1.96%	Line 91 of Form PE428	Line 99 of Form PE428	Line 6 of Form PE(S2)	Line 7 of Form PE(S11)
SK	14.5%	10.5%	Line 61 of Form SK428	11%	1.695%	Line 70 of Form SK428	Line 84 of Form SK428	Line 7 of Form SK(S2)	Line 2 of Form SK(S11)
YT	15%	6.4%	Line 51 of Form YT428	12.02%	0.67%	Line 60 of Form YT428	Line 64 of Form YT428	Line 7 of Form YT(S2)	Line 6 of Form YT(S11)

See the privacy notice on your return.

Part 1 – TOSI-adjusted net income

The part of the taxable amount of dividends (eligible and other than eligible) described in the information section received from taxable Canadian corporations	68330	1
The part of the taxable amount of dividends other than eligible dividends, included on line 1, from taxable Canadian corporations	68340	2
All other split income (see the definition in the information section)	+	3
Total split income: Add lines 1 and 3. Enter this amount on line 23200 of your return.	68360 =	4
Net income from line 23600 of your tax return	+	5
TOSI-adjusted net income: Add lines 4 and 5 (see note below).	=	6

Note

Use the TOSI-adjusted net income from line 6 of this form in place of your net income from line 23600 to calculate the federal amounts you can claim, if applicable, for the following amounts:

- the basic personal amount on line 30000 of your return (use line 6 of this form at line 3 of your Federal Worksheet for line 30000)
- the age amount on line 30100 of your return (use line 6 of this form at line 2 of your Federal Worksheet for line 30100)
- the refundable medical expenses supplement on line 45200 of your tax return (use line 6 of this form at line 1 of your Federal Worksheet for line 45200)
- the Canada workers benefit (CWB) on line 45300 of your tax return (use line 6 of this form at line 7 of column 1 of Schedule 6)

Also, add the amount from line 4 of this form to line 6 of your Federal Worksheet in the calculation of the social benefits repayment for the calculation of lines 23500 and 42200 of your tax return, if applicable.

Use the TOSI-adjusted net income from line 6 of this form in place of your net income from line 23600 to calculate the provincial and territorial amounts you can claim, if applicable, for the following amounts:

- except for Nova Scotia, the age amount on Form 428 or Form 428MJ for all provinces and territories (use line 6 of this form at line 2 of the calculation of line 58080 of your provincial or territorial worksheet)
- the low income tax reductions on Form 428 or Form 428MJ for New Brunswick (use line 6 of this form at column 1 of line 68 of Form NB428 or line 34 of Form NB428MJ), for Prince Edward Island (use line 6 of this form at column 1 of line 70 of Form PE428 or line 39 of Form PE428MJ), for British Columbia (use line 6 of this form at line 67 of Form BC428 or line 33 of Form BC428MJ), and for Newfoundland and Labrador (use line 6 of this form at column 1 of line 81 of Form NL428 or line 45 of Form NL428MJ)
- the sales tax credit on Form BC479 for British Columbia (use line 6 of this form at column 1 of line 1 of Form BC479)
- the Childcare access and relief from expenses tax credit for Ontario (use line 6 of this form at column 1 of line 1 of Schedule ON479—A)
- the Low-income individuals and families tax credit for Ontario (use line 6 of this form at line 6 of Schedule ON428—A or Schedule ON428—A MJ)
- Saskatchewan active families benefit (use line 6 of this form at column 1 of line 1 of Form SK479)

For more information and further instructions, see "TOSI-adjusted net income" on page 4.

Part 3 – Provincial or territorial tax payable by an individual with split income

If you are not completing Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions, complete lines 29 to 50 only. Enter your total split income from line 4 **on line 29** below.

If you are completing Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions, do not complete lines 29 to 50. Enter your total split income from line 4 **on line 51** in Part 4, Tax on Split Income for Multiple Jurisdictions.

Provincial or territorial tax on split income

Total split income from line 4					29
Tax rate that applies to your province or territory of residence from column 2 in Chart C on page 5			x	%	30
Multiply the amount on line 29 by the tax rate you entered on line 30. Enter this amount on the line of your Form 428 shown in column 4 in Chart C on page 5.			=		31

TOSI-adjusted taxable income

Amount from line 31					31A
Tax rate that applies to your province or territory from column 3 in Chart C on page 5			÷	%	31B
Divide the amount on line 31A by the tax rate you entered on line 31B.			=		31C

Use the amount from line 31C to adjust your taxable income for certain amounts. For more information, see "TOSI-adjusted taxable income" on page 5.

Calculation of line 42800 of your return**Provincial or territorial disability tax credit (DTC)**

DTC from line 58440 of your provincial or territorial Form 428					32
DTC transferred from a dependant from line 58480 of your provincial or territorial Form 428			+		33
Line 32 plus line 33			=		34
Tax rate that applies to your province or territory from column 3 in Chart C on page 5			x	%	35
Multiply the amount on line 34 by the tax rate you entered on line 35.			=		▶ - 36
Line 31 minus line 36			=		37

Provincial or territorial dividend tax credit on split income for eligible dividends and dividends other than eligible dividends

Amount from line 16					38
Eligible dividend tax credit rate that applies to your province or territory from column 5 in Chart C on page 5			x	%	39
Multiply the amount on line 38 by the rate on line 39.			=		▶ 40
Amount from line 15					41
Dividend other than eligible dividend tax credit rate that applies to your province or territory from column 6 in Chart C on page 5			x	%	42
Multiply the amount on line 41 by the rate on line 42.			=		▶ + 43
Line 40 plus line 43			=		▶ - 44
Line 37 minus line 44			=		45

Part 3 – Provincial or territorial tax payable by an individual with split income (continued)

Provincial or territorial foreign tax credit on split income

Amount from line 45 on the previous page					46
The part of the amount from line 68370 on page 8 that is non-business income		×		=	
The part of the amount from line 68380 on page 8 that is non-business income		×	Amount from line number of your Form 428 shown in column 7 in Chart C on page 5	=	47
Line 46 minus line 47				=	48
Amount from the line number of your Form 428 shown in column 8 of Chart C on page 5				=	49
Enter the amount from line 48 or line 49, whichever is more . Enter the amount from line 50 on line 42800 of your return. ⁽¹⁾				=	50

(1) If you were a resident of **Ontario**, enter this amount on line 88 of Form ON428 and complete the remaining lines of that form.

continue on the next page.

Chart E – Use the information in the following chart to complete Part 4

(All forms referred to in this chart are included in Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions.)

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Province or territory	High tax rate	Low tax rate	Enter the amount from lines 53 and 78 (see note 1) on:	Eligible dividend tax credit rate	Dividend other than eligible dividend tax credit rate	Provincial or territorial foreign tax credit from:	Enter on line 74 or 89 (see note 2) amount from:	Taxable income from Schedule (S2)MJ	Taxable income from Schedule (S11)MJ
AB	15%	10%	Line 10 of Form AB428MJ	8.12%	2.18%	Line 33 of Form AB428MJ	Line 38 of Form AB428MJ	Line 5 of Form AB(S2)MJ	Line 2 of Form AB(S11)MJ
BC	20.5%	5.06%	Line 10 of Form BC428MJ	12%	1.96%	Line 29 of Form BC428MJ	Line 54 of Form BC428MJ	Line 6 of Form BC(S2)MJ	Line 4 of Form BC(S11)MJ
MB	17.4%	10.8%	Line 10 of Form MB428MJ	8%	0.7835%	Line 35 of Form MB428MJ	Line 44 of Form MB428MJ	Line 6 of Form MB(S2)MJ	Line 7 of Form MB(S11)MJ
NB	20.3%	9.4%	Line 10 of Form NB428MJ	14%	2.75%	Line 29 of Form NB428MJ	Line 62 of Form NB428MJ	Line 6 of Form NB(S2)MJ	Line 4 of Form NB(S11)MJ
NL	18.3%	8.7%	Line 10 of Form NL428MJ	5.4%	3.5%	Line 29 of Form NL428MJ	Line 62 of Form NL428MJ	Line 6 of Form NL(S2)MJ	Line 7 of Form NL(S11)MJ
NS	21%	8.79%	Line 10 of Form NS428MJ	8.85%	2.99%	Line 30 of Form NS428MJ	Line 68 of Form NS428MJ	Line 6 of Form NS(S2)MJ	Line 7 of Form NS(S11)MJ
NT	14.05%	5.9%	Line 10 of Form NT428MJ	11.5%	6%	Line 29 of Form NT428MJ	Line 33 of Form NT428MJ	Line 6 of Form NT(S2)MJ	Line 7 of Form NT(S11)MJ
NU	11.5%	4%	Line 10 of Form NU428MJ	5.51%	2.61%	Line 29 of Form NU428MJ	Line 32 of Form NU428MJ	Line 7 of Form NU(S2)MJ	Line 11 of Form NU(S11)MJ
ON	20.53%	5.05%	Line 26 of Form ON428MJ	10%	2.9863%	Line 51 of Form ON428MJ	Line 58 of Form ON428MJ	Line 5 of Form ON(S2)MJ	Not applicable
PE	16.7%	9.8%	Line 10 of Form PE428MJ	10.5%	1.96%	Line 63 of Form PE428MJ	Line 71 of Form PE428MJ	Line 6 of Form PE(S2)MJ	Line 7 of Form PE(S11)MJ
SK	14.5%	10.5%	Line 12 of Form SK428MJ	11%	1.695%	Line 31 of Form SK428MJ	Line 48 of Form SK428MJ	Line 7 of Form SK(S2)MJ	Line 2 of Form SK(S11)MJ
YT	15%	6.4%	Line 10 of Form YT428MJ	12.02%	0.67%	Line 29 of Form YT428MJ	Line 33 of Form YT428MJ	Line 7 of Form YT(S2)MJ	Line 6 of Form YT(S11)MJ

- 1 If you are using this column for the calculation of the province or territory in which you reside, use line 53.
If you are using this column for the calculation of British Columbia and you do not reside there, use line 78.
- 2 If you are using this column for the calculation of the province or territory in which you reside, use line 74.
If you are using this column for the calculation of British Columbia and you do not reside there, use line 89.

See the privacy notice on your return.