

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

Use this form to calculate your provincial and territorial taxes if **one** of the following situations applies:

- You resided in a province or territory of Canada at the end of the year (or the date you left Canada if you emigrated) and all or part of your business income (including income you received as a retired, inactive, or limited partner) for the year was earned and can be allocated to a permanent establishment outside of that province or territory, or outside Canada
- You were a non-resident of Canada throughout the year carrying on business in **more than one** province or territory in Canada, receiving income from an office or employment that can reasonably be attributed to duties performed in **more than one** province or territory in Canada, or you had both types of income from two different provinces or territories

If **either** of these situations applies to you, you have to determine the part of your total provincial or territorial tax that is payable to the jurisdiction where you reside and the part that is payable to other jurisdictions in Canada.

If you use Form T2203 to calculate your provincial and territorial tax, do **not** complete Form 428 for any province or territory.

If you have to pay minimum tax attach your completed Form T691, Alternative Minimum Tax, to your return. If you have split income, ensure that you have completed Form T1206, Tax on Split Income, to determine the tax on split income amounts to enter for each province and territory.

Tax and 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.

When tax is payable to multiple jurisdictions, provincial and 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 and territorial tax. The basic tax is then prorated by applying the percentage of income allocated to that province or territory.

Which parts of Form T2203 do I need to complete?

Form T2203 contains modified versions of Form 428 as well as the worksheets and schedules needed to calculate your provincial and territorial taxes for your province or territory of residence and for all jurisdictions where business income was earned.

Complete and attach to your tax return only the parts of this form that apply to you.

Part 1 – Allocating income to multiple jurisdictions

Complete this part to allocate your income to the appropriate jurisdictions and determine the percentage of income that is allocated to each jurisdiction.

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

Complete this part if you have income allocated "Outside Canada" (line 52220 in Part 1) or to Quebec (line 52140 in Part 1).

Part 3 – Provincial and territorial non-refundable tax credits

Complete this part for each province and territory (except Quebec) that you have income allocated to.

Part 4 – Provincial or territorial tax (multiple jurisdictions)

Complete this part for each province and territory (except Quebec) that you have income allocated to.

This part includes Form 428MJ, Worksheet 428MJ, Schedules (S2)MJ, (S11)MJ and 428-A MJ (Ontario and Manitoba only).

Part 5 – Provincial and territorial tax summary

Complete this part to summarize your total provincial and territorial taxes (except Quebec).

Provincial and territorial credits not included on Form T2203

You may be eligible for other tax credits not included on Form T2203. The chart on the next page lists the forms you need to claim the additional provincial and territorial credits you may be entitled to as a resident or non-resident.

Many of these credits are limited to the amount of tax payable to the province or territory. When you are asked to enter the provincial or territorial tax amount from line 42800 of your return or from a provincial or territorial Form 428, enter the applicable amount from the provincial or territorial tax summary in Part 5 of your Form T2203.

Include these credits on line 47900 of your return and attach the completed forms to your return.

Provincial and territorial credits not included on Form T2203 (continued)

To get the following forms as well as the provincial and territorial information guides, go to canada.ca/cra-forms or call the Canada Revenue Agency at 1-800-959-8281.

Newfoundland and Labrador	Form NL479, Newfoundland and Labrador Credits: <ul style="list-style-type: none">• Newfoundland and Labrador research and development tax credit (individuals)
Manitoba	Form MB479, Manitoba Credits: <ul style="list-style-type: none">• Paid work experience tax credit• Odour-control tax credit (individuals) (unused amount only)• Community enterprise development tax credit (Form T1256)• Employee share purchase tax credit (Form T1256-2)• Teaching expense tax credit
British Columbia	Form BC479, British Columbia Credits: <ul style="list-style-type: none">• British Columbia venture capital tax credit
Yukon	Form YT479, Yukon Credits: <ul style="list-style-type: none">• Yukon Business Carbon Price Rebate (Schedule YT(S14))
Nunavut	Form NU479, Nunavut Credits: <ul style="list-style-type: none">• Political contribution tax credit



Provincial and Territorial Taxes for Multiple Jurisdictions

Before you complete Form T2203, read the attached information sheet.

Attach all completed parts of this form to your return.

Part 1 – Allocating income to multiple jurisdictions

Enter the total of net income (from line 23600 of your return) and the deduction for split income (claimed on line 23200 of your return).

Business income earned in the year:

Enter the total of self-employment income (from lines 13500, 13700, 13900, 14100 and 14300 of your return) and business income from a partnership (from line 12200 of your return (excluding losses)).

Excess income:

Line 1 minus line 2 (if negative, enter "0")

		1
-		2
=		3

Complete the allocation chart below using the following instructions.

Column 2: Allocate the amount from line 2 to each jurisdiction where you had a permanent establishment in 2021.

For more information, see Part XXVI of the Income Tax Regulations. If you are a resident of Quebec, you must allocate any business income you earned outside Canada in the year to Quebec on line 52140 instead of entering it on line 52220.

Column 3: Allocate the amount from line 3, if any, to your province or territory of residence or to "Outside Canada" if you have income allocated outside of Canada, or are a deemed resident.

If you are a non-resident, allocate and report the amount from line 3 that is income from an office or employment earned in Canada, to the province or territory where the duties were performed. Allocate and report all other income from line 3 to "Outside Canada".

Column 4: If the amount on line 1 is **more than** the amount on line 2, or you are a non-resident of Canada, add columns 2 and 3.

If you are a resident of Canada and the amount on line 1 is **less than** the amount on line 2, determine the percentage of income allocated to each jurisdiction in column 2, multiply the amount on line 1 by each percentage, and enter each result in the appropriate row of column 4.

Column 5: Use the income you allocated in column 4 to determine the percentage for each jurisdiction.

Column 1 Jurisdiction	Column 2 Allocation of business income earned in the year (line 2)	Column 3 Excess income (line 3)	Column 4 Income allocated to jurisdiction	Column 5 Percentage of income allocated to jurisdiction (%)
Newfoundland and Labrador (NL)			52100	
Prince Edward Island (PE)			52110	
Nova Scotia (NS)			52120	
New Brunswick (NB)			52130	
Quebec (QC)			52140	
Ontario (ON)			52150	
Manitoba (MB)			52160	
Saskatchewan (SK)			52170	
Alberta (AB)			52180	
British Columbia (BC)			52190	
Yukon (YT)			52210	
Northwest Territories (NT)			52200	
Nunavut (NU)			52230	
Outside Canada			52220	
Total				100%

Notes

If the total for column 5 does not round up to exactly 100%, allocate the difference to your province or territory of residence.

If you have income allocated to Quebec (line 52140) or "Outside Canada" (line 52220), also complete Part 2.

If you have income allocated to provinces and territories other than Quebec, also complete Parts 3, 4, and 5.

See the privacy notice on your return.

Part 2 – Federal surtax on income 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 Canada on Form T691, and enter it on line 10.

Enter your basic federal tax from line 42900 of your return. _____ | _____ **4**

If you have to pay tax on split income, enter the amount from line 20 of your Form T1206. **If not**, enter "0". _____ | _____ **5**

If you have income allocated to Quebec, continue on line 11.

Federal surtax on income earned outside Canada

Complete this section **only** if you have income allocated to "Outside Canada" (line 52220) in Part 1 and you are **not** subject to minimum tax.

Enter **whichever is more**: amount from line 4 or line 5. _____ | _____ **6**

Enter the percentage of income you allocated to "Outside Canada" from line 52220 of column 5 in Part 1. _____ | _____ **x** % **7**

Line 6 multiplied by the percentage from line 7 _____ | _____ **=** **8**

Federal surtax rate _____ | _____ **x** 48% **9**

Line 8 multiplied by the percentage from line 9 (1) **Federal surtax on income earned outside Canada** _____ | _____ **=** **10**

- (1) For every province and territory, other than Quebec, enter this amount on line 124 of your return.
For Quebec, enter this amount on line 128 of your return.
For non-residents, enter this amount on line 129 of your return.

Refundable Quebec abatement

Complete this section **only** if you have income allocated to Quebec (line 52140) in Part 1.

Enter **whichever is more**: amount from line 4 or line 5. _____ | _____ **11**

(If you are subject to minimum tax, enter the amount from line 105 of your Form T691 instead.)

Enter the percentage of income you allocated to Quebec from line 52140 of column 5 in Part 1. _____ | _____ **x** % **12**

Line 11 multiplied by the percentage from line 12 _____ | _____ **=** **13**

Refundable Quebec abatement rate _____ | _____ **x** 16.5% **14**

Line 13 multiplied by the percentage from line 14 _____ | _____ **=** **15**

Enter this amount on **line 44000** of your return. **Refundable Quebec abatement**

See the privacy notice on your return.

Part 3 – Provincial and territorial non-refundable tax credits (NL, PE and NS)

If you are transferring all or part of your unused tuition and education amounts to a designated individual, enter the provincial or territorial amount transferred from line 59200 of Schedule (S11) for **your province or territory of residence**.

59200

		Newfoundland and Labrador (NL)	Prince Edward Island (PE)	Nova Scotia (NS)
Basic personal amount				
NS: Amount from line 58040 on Worksheet NS428MJ	58040	9,536 00	10,500 00	
Amount from line 58080 on worksheet	58080	+	+	+
Amount from line 58120 on worksheet	58120	+	+	+
Dependant's net income	56120			
Amount from line 58160 on worksheet	58160	+	+	+
Amount from line 58200 on worksheet	58200	56150 +	56160 +	56170 +
PE and NS residents only:				
Amount for young children (1)				
Number of months	58229			
	× \$100 = 58230			
Amount from line 30800 of your return	58240	+	+	+
Amount from line 31000 of your return	58280	+	+	+
Amount from line 31200 of your return	58300	+	+	+
Amount from line 31217 of your return	58305	+	+	+
NL residents only: Volunteer firefighters' amount (2)		58315 +		
NL residents only: Search and rescue volunteers' amount (2)		58316 +		
NL residents only: Amount from line 21400 of your return		58320 +		
NL residents only: Adoption expenses (3)		58330 +		
NL and PE residents only:				
Amount from line 31400 of your return (maximum \$1,000)				
NS residents only:				
Amount from line 31400 of your return (maximum \$1,173)	58360	+	+	+
Amount from line 58400 on worksheet	58400	56220 +	56230 +	56240 +
Amount from line 58440 on worksheet	58440	56290 +	56300 +	56310 +
Amount from line 58480 on worksheet	58480	56360 +	56370 +	56380 +
Children's wellness credit (4)			58365 +	
PE residents only:				
Teacher school supply amount (5) (maximum \$500)			58500 +	
Subtotal (S11)MJ		=	=	=
Amount from line 31900 of your return	58520	+	+	+
Amount from Schedule (S11) or (S11)MJ	58560	+	+	+
Total provincial amounts designated to you by a student on forms T2202, TL11A, or TL11C (6)	58600	57740 +	57750 +	57760 +
Amount from Schedule (S2)MJ	58640	56430 +	56440 +	56450 +
Amount from line ME on worksheet	ME	+	+	+
Amount from line 58729 on worksheet	58729	57810 +	57820 +	57830 +
Amount from line 13 of Schedule 9	17	+	+	+
Subtotal		=	=	=
		× 8.7%	× 9.8%	× 8.79%
A		=	=	=
Amount from line 14 of Schedule 9	18	+	+	+
		× 18.3%	× 16.7%	× 21%
B		=	=	=
Amount from line A above		+	+	+
C		=	=	=
Line B plus line C		+	+	+
Total non-refundable tax credits D		57890 =	57900 =	57910 =

See the privacy notice on your return.

- (1) Complete the chart "Details of amount for young children" for line 58230 on Form PE428MJ or Form NS428MJ in Part 4.
- (2) You can claim the volunteer firefighters' amount (VFA) **or** the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or line 31240 of your return.
Enter on line 58315 the VFA you claimed on line 31220 of your return **or** enter on line 58316 the SRVA you claimed on line 31240 of your return.
- (3) You can claim adoption expenses if the rules are met for claiming the amount on line 31300 of your return. You can claim up to \$12,870 of eligible expenses for each child. Two adoptive parents can split the amount if the total combined claim for eligible expenses for each child is not more than the amount before the split.
- (4) You can claim up to \$500 per child for fees paid in 2021 relating to the cost of registration or membership for your (or your spouse's or common law partner's) child in a **prescribed program** of artistic, cultural, recreational, developmental, or physical activity.
The child must have been under 18 years of age at the start of the year during which fees were paid for an eligible activity related to the child's well-being.
You can claim this amount if another person has not claimed the same fees and the total claimed is not more than the maximum allowable amount if only one of you were making the claim.
- (5) You can claim up to \$500 for expenses incurred in 2021 to buy eligible school supplies if you meet **all** the following conditions:
 - You were a teacher or member of the program staff of an early learning and child care centre
 - You resided in Prince Edward Island at the end of the year
 - You bought the supplies with your own money
- (6) **For Newfoundland and Labrador, and Nova Scotia:** If the student was **not** a resident of Newfoundland and Labrador or Nova Scotia at the end of the year, complete Schedule NL(S11)MJ or Schedule NS(S11)MJ for the student as if they were a resident of Newfoundland and Labrador or Nova Scotia at the end of the year.
For Prince Edward Island: If the student was **not** a resident of Prince Edward Island at the end of the year, enter the **lesser** of the federal and provincial or territorial amounts designated to you on the student's forms T2202, TL11A, or TL11C. If the student resided in Quebec, enter the federal amount.

Part 3 – Provincial and territorial non-refundable tax credits (NB, ON and MB)

		New Brunswick (NB)	Ontario (ON)	Manitoba (MB)
Basic personal amount	58040	10,564 00	10,880 00	9,936 00
Amount from line 58080 on worksheet	58080	+	+	+
Amount from line 58120 on worksheet	58120	+	+	+
Dependant's net income	56120			
Amount from line 58160 on worksheet	58160	+	+	+
ON: Amount from line 58185 on Worksheet ON428MJ (1)			58185 +	
NB and MB: Amount from line 58200 on worksheet	58200	59310 +		56860 +
Amount from line 30800 of your return	58240	+	+	+
Amount from line 31000 of your return	58280	+	+	+
Amount from line 31200 of your return	58300	+	+	+
Amount from line 31217 of your return	58305	+	+	+
MB residents only: Volunteer firefighters' amount (2)				58315 +
MB residents only: Search and rescue volunteers' amount (2)				58316 +
MB residents only: Fitness amount (3)				58325 +
MB residents only: Children's arts amount (4)				58326 +
ON and MB residents only: Adoption expenses (5)	58330		+	+
NB and MB residents only: Amount from line 31400 of your return (maximum \$1,000)				
ON residents only: Amount from line 31400 of your return (maximum \$1,504)	58360	+	+	+
NB and MB: Amount from line 58400 on worksheet	58400	59320 +		56870 +
Amount from line 58440 on worksheet	58440	59330 +	56320 +	56880 +
Amount from line 58480 on worksheet	58480	59340 +	56390 +	56890 +
Subtotal (S11)MJ		=	=	=
Amount from line 31900 of your return	58520	+	+	+
Amount from Schedule (S11) or (S11)MJ	58560	+	+	+
NB and MB: Total provincial amounts designated to you by a student on forms T2202, TL11A, or TL11C (6)	58600	59350 +		56900 +
Amount from Schedule (S2)MJ	58640	59360 +	56460 +	56910 +
MB: Amount from line 12 of Schedule MB428–A MJ				61470 +
Amount from line ME on worksheet	ME	+	+	+
Amount from line 58729 on worksheet	58729	59370 +	57840 +	56920 +
Amount from line 13 of Schedule 9	17	+	+	+
Subtotal		=	=	=
		x 9.40%	x 5.05%	x 10.8%
A		=	=	=
Amount from line 14 of Schedule 9	18	x 17.95%	x 11.16%	x 17.4%
B		=	=	=
Amount from line A above	C	+	+	+
Line B plus line C	D	56940 =	57920 =	56930 =
Amount from line 1 of Line ME on Worksheet ON428MJ			57880	

See the privacy notice on your return.

- (1) You can claim the Ontario caregiver amount if the rules are met for claiming **one** of the following:
- the amount for an eligible dependant (who has an impairment and was 18 years of age or older by the end of the year) on line 30400 of your return
 - the amount for other infirm dependants age 18 or older on line 30450 of your return
- Your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) must be **less than \$22,672**.
- You can only claim this amount for dependants who have an impairment. You **cannot** claim this amount for your (or your spouse's or common-law partner's) parents or grandparents unless they have an impairment.
- (2) You can claim the volunteer firefighters' amount (VFA) **or** the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or line 31240 of your return.
- Enter on line 58315 the VFA you claimed on line 31220 of your return, or enter on line 58316 the SRVA you claimed on line 31240 of your return.
- (3) You can claim up to \$500 for fees paid in 2021 on registration or membership for a prescribed program of physical activity for the following individuals:
- yourself, if you are under 25 years of age at the end of the year
 - your (or your spouse's or common-law partner's) child under 18 years of age at the end of the year
 - your spouse or common-law partner, if they were a young adult (between 18 and 24 years of age) at the end of the year
- If you have a spouse or common-law partner, only one of you can claim the fitness amount for a child, or spouse or common-law partner who is a young adult. You and your spouse or common-law partner have to decide who will claim this amount for that individual.
- (4) You can claim up to \$500 per child for fees paid in 2021 relating to the cost of registration or membership for your (or your spouse's or common-law partner's) child in a prescribed program of artistic, cultural, recreational, or developmental activity.
- The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit on line 58440 of Form MB428) at the start of the year an eligible arts expense was paid.
- You can claim this amount if another person has not claimed the same fees, and the total claimed is not more than the maximum allowable amount if only one of you were making the claim.
- (5) You can claim adoption expenses if the rules are met for claiming the amount on line 31300 of your return.
- If you were a resident of Ontario**, you can claim up to \$13,274 of eligible expenses for each child in the year the adoption is finalized or recognized under Ontario law.
- If you were a resident of Manitoba**, you can claim up to \$10,000 of eligible expenses for each child.
- Two adoptive parents can split the amount if the total combined claim for eligible expenses for each child is not more than the amount before the split.
- (6) **For New Brunswick and Manitoba:** If the student was **not** a resident of New Brunswick or Manitoba at the end of the year, complete Schedule NB(S11)MJ or Schedule MB(S11)MJ for the student as if they were a resident of New Brunswick or Manitoba at the end of the year.

Part 3 – Provincial and territorial non-refundable tax credits (SK, AB and BC)

		Saskatchewan (SK)	Alberta (AB)	British Columbia (BC)
Basic personal amount	58040	16,225 00	19,369 00	11,070 00
Amount from line 58080 on worksheet	58080	+	+	+
Amount from line 58120 on worksheet	58120	+	+	+
Dependant's net income	56120			
Amount from line 58160 on worksheet	58160	+	+	+
BC: Amount from line 58175 on Worksheet BC428MJ	58175			+
SK and AB: Amount from line 58200 on worksheet	58200	56190 +	56200 +	
SK residents only: Amount for dependent children born in 2003 or later (1) Number of children 58209 × \$6,155 =		58210 +		
SK residents only: Senior supplementary amount (if born in 1956 or earlier) Claim \$1,305		58220 +		
Amount from line 30800 of your return	58240	+	+	+
Amount from line 31000 of your return	58280	+	+	+
Amount from line 31200 of your return	58300	+	+	+
Amount from line 31217 of your return	58305	+	+	+
SK and BC residents only: Volunteer firefighters' amount (2)	58315	+		+
SK and BC residents only: Search and rescue volunteers' amount (2)	58316	+		+
SK residents only: Volunteer emergency medical first responders' amount (2)		58317 +		
Home renovation expenses (3) (maximum \$11,000)		58340 +		
SK residents only: First-time home buyers' amount (4) (maximum \$10,000)		58357 +		
AB and BC residents only: Adoption expenses (5)	58330		+	+
SK and BC residents only: Amount from line 31400 of your return (maximum \$1,000)				
AB residents only: Amount from line 31400 of your return (maximum \$1,491)	58360	+	+	+
SK and AB: Amount from line 58400 on worksheet	58400	56260 +	56270 +	
Amount from line 58440 on worksheet	58440	56330 +	56340 +	56350 +
Amount from line 58480 on worksheet	58480	56400 +	56410 +	56420 +
Subtotal (S11)MJ		=	=	=
Amount from line 31900 of your return	58520	+	+	+
Amount from Schedule (S11) or (S11)MJ	58560	+	+	+
BC: Total provincial amounts designated to you by a student on forms T2202, TL11A and/or TL11C (6)	58600			57800 +
Amount from Schedule (S2)MJ	58640	56470 +	56480 +	56490 +
Amount from line ME on worksheet	ME	+	+	+
SK: Amount from line 33199 of your return				
AB and BC: Amount from line 58729 on worksheet	58729	57850 +	57860 +	57870 +
SK and AB: Amount from line 13 of Schedule 9	17	+	+	
Subtotal		=	=	=
		× 10.5%	× 10%	× 5.06%
SK and AB: Amount from line 14 of Schedule 9	18	=	=	=
		× 14.5%	× 21%	
		=	=	
BC: Amount from line 58969 of Worksheet BC428MJ				58969 +
BC farmers' food donation tax credit (7)				58980 +
SK and AB: Line A plus line B BC: Add lines A, 58969 and 58980.	Total non-refundable tax credits	C 57930 =	57940 =	57950 =

- (1) Complete the chart "Details of dependant children born in 2003 or later" for line 58210 on Form SK428MJ in Part 4.
- (2) **For British Columbia:** You can claim the volunteer firefighters' amount (VFA) **or** the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or line 31240 of your return.
- Enter on line 58315 the VFA you claimed on line 31220 of your return, or enter on line 58316 the SRVA you claimed on line 31240 of your return.
- For Saskatchewan:** You can claim the volunteer firefighters' amount (VFA) **or** the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or line 31240 of your return. **If not**, you may be able to claim the volunteer emergency medical first responders' amount (VEMFRA) if the total number of eligible hours worked as a volunteer firefighter, search and rescue volunteer, and/or volunteer emergency medical first responder was 200 hours or more, and **all** of the following conditions are met:
- You completed at least 200 hours of eligible volunteer emergency medical first responders' service
 - You provided volunteer emergency medical first responder services to the provincial health authority which included:
 - responding to and being on call for medical first responder and related emergency calls
 - attending meetings held by the provincial health authority
 - participating in required training related to emergency first responder services
- Enter on line 58315 the VFA you claimed on line 31220 of your return, **or** enter on line 58316 the SRVA you claimed on line 31240 of your return, **or** enter \$3,000 on line 58317 for the volunteer emergency first responders' amount.
- (3) You may be eligible for this credit if you met all of the following conditions during the year:
- you owned an eligible dwelling
 - you or an eligible family member incurred eligible expenses between October 1, 2020 and December 31, 2021 for improvements to your principal residence or the land necessary for the use and enjoyment of that residence
- You can claim the amount of eligible expenses that you paid or incurred for your principal residence above \$1,000, but not more than \$12,000 for a maximum claim of \$11,000.
- The claim for eligible expenses is family based. The claim can be split among eligible family members, but the total amount claimed cannot exceed the maximum allowable.
- For the purpose of this credit, an eligible family member includes:
- an individual
 - a spouse or common-law partner
 - their children who were under 18 years of age at the end of the year and are not a parent, married or in a common-law relationship
- If you shared a principal residence with other families, each family can claim a separate credit based on their respective eligible expenses. The maximum is applied to each family making the claim.
- (4) You can claim \$10,000 for the purchase of a qualifying home if the rules are met for claiming the amount on line 31270 of your return. However, if you received a loan through the Graduate Retention Program First Home Plan, you **cannot** claim the Saskatchewan first-time home buyers' amount. See the Saskatchewan Information Guide for more information.
- (5) You can claim adoption expenses if the rules are met for claiming the amount on line 31300 of your return.
- If you were a resident of Alberta**, you can claim up to \$13,247 of eligible expenses for each child.
- If you were a resident of British Columbia**, you can claim up to \$16,729 of eligible expenses for each child.
- The two adoptive parents can split the amount if the total combined claim for eligible expenses for each child is not more than the amount before the split.
- (6) **For British Columbia:** If the student was **not** a resident of British Columbia at the end of the year, complete BC(S11)MJ for the student as if they were a resident of British Columbia at the end of the year.
- (7) You can claim the BC farmers' food donation tax credit if you meet **all** of the following conditions:
- You were a resident of British Columbia at the end of the year; **if not**, you had earned farming income in British Columbia in the year.
 - You (or your spouse or common-law partner) earned farming income in British Columbia in the year the qualifying gift was made.
 - You made a qualifying gift to an eligible charity after February 16, 2016 and have not claimed it yet.
 - You claimed the qualifying gift on line 34000 of your federal Schedule 9 and on line 58969 of your Form BC428 as a charitable donation or gift for the year.
- You can claim 25% of the eligible amount of the total qualifying gifts made to an eligible donee.
- A **qualifying gift** is a gift of one or more agricultural products you produced in British Columbia and donated to an eligible charity in British Columbia after February 16, 2016.

Part 3 – Provincial and territorial non-refundable tax credits (YT, NT and NU)

		Yukon (YT)	Northwest Territories (NT)	Nunavut (NU)
Basic personal amount				
YT: Amount from line 30000 of your return	58040		15,243 00	16,467 00
YT: Amount from line 30100 of your return				
NT and NU: Amount from line 58080 on worksheet	58080	+	+	+
YT: Amount from line 30300 of your return				
NT and NU: Amount from line 58120 on worksheet	58120	+	+	+
YT: Amount from line 30425 of your return	58170	+		
Dependant's net income	56120			
YT: Amount from line 30400 of your return				
NT and NU: Amount from line 58160 on worksheet	58160	+	+	+
YT: Amount from line 30450 of your return	58180	+		
YT residents only: Amount from line 30500 of your return	58189	+		
NT and NU: Amount from line 58200 on worksheet	58200		56760 +	56770 +
NU residents only:				
Amount for young children less than 6 years of age ⁽¹⁾				
Number of children	63710			58230 +
	× \$1,200 =			
Amount from line 30800 of your return	58240	+	+	+
Amount from line 31000 of your return	58280	+	+	+
Amount from line 31200 of your return	58300	+	+	+
Amount from line 31217 of your return	58305	+	+	+
YT residents only: Amount from line 31260 of your return	58310	+		
YT residents only: Children's arts amount ⁽²⁾	58326	+		
YT residents only: Amount from line 31300 of your return	58330	+		
YT and NU residents only:				
Amount from line 31400 of your return (maximum \$2,000)				
NT residents only:				
Amount from line 31400 of your return (maximum \$1,000)	58360	+	+	+
NT and NU: Amount from line 58400 on worksheet	58400		56780 +	56790 +
YT: Amount from line 31600 of your return				
NT and NU: Amount from line 58440 on worksheet	58440	59430 +	56800 +	56810 +
YT: Amount from line 31800 of your return				
NT and NU: Amount from line 58480 on worksheet	58480	59440 +	56820 +	56830 +
Subtotal (S11)MJ		=	=	=
Amount from line 31900 of your return	58520	+	+	+
Amount from Schedule (S11) or (S11)MJ	58560	+	+	+
Total territorial amounts designated to you by a student on forms T2202, TL11A, or TL11C ⁽³⁾				
Amount from Schedule (S2)MJ	58600	59450 +	57960 +	57970 +
Amount from line ME on worksheet	ME	+	+	+
YT and NU: Amount from line 33199 of your return				
NT: Amount from line 58729 on worksheet	58729	59470 +	58000 +	58010 +
Amount from line 13 of Schedule 9	17	+	+	+
Subtotal		=	=	=
		× 6.4%	× 5.9%	× 4%
A		=	=	=
Amount from line 14 of Schedule 9	18			
		× 12.8%	× 14.05%	× 11.5%
B		=	=	=
Amount from line A above	C	+	+	+
Line B plus line C	D	=	=	=
Total non-refundable tax credits		56950	57980	57990

See the privacy notice on your return.

- (1) Complete the chart "Details of amount for young children" for line 58230 on Form NU428MJ in Part 4.
- (2) You can claim up to \$500 per child for fees paid in 2021 relating to the cost of registration or membership for your (or your spouse's or common-law partner's) child in a prescribed program of artistic, cultural, recreational, or developmental activity.
The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit on line 58440 of Form YT428) at the beginning of the year that the eligible arts expense was paid.
You can claim this amount if another person has not already claimed the same fees, and the total amount claimed is not more than the maximum allowable amount if only one of you were making the claim.
If the child is eligible for the disability tax credit and is under 18 years of age at the beginning of the year, you can claim an additional \$500 if a minimum of \$100 is paid for registration or membership fees for a prescribed program in an artistic activity.
- (3) If the student was **not** a resident of Yukon, the Northwest Territories, or Nunavut at the end of the year, complete Schedule YT(S11)MJ, Schedule NT(S11)MJ, or Schedule NU(S11)MJ for the student as if they were a resident of Yukon, the Northwest Territories, or Nunavut at the end of the year.

Complete this form if you have income allocated to NL in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return.

1

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$38,081 or less	Line 1 is more than \$38,081 but not more than \$76,161	Line 1 is more than \$76,161 but not more than \$135,973	Line 1 is more than \$135,973 but not more than \$190,363	Line 1 is more than \$190,363	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	0,00	38,081,00	76,161,00	135,973,00	190,363,00	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	8.7%	14.5%	15.8%	17.3%	18.3%	5
	=	=	=	=	=	6
Line 6 plus line 7	0,00	3,313,05	8,834,65	18,284,94	27,694,41	7
Newfoundland and Labrador tax on taxable income	=	=	=	=	=	8

Newfoundland and Labrador tax on taxable income from line 8

9

Newfoundland and Labrador unallocated tax on split income (complete Form T1206)

+ 10

Line 9 plus line 10

= 11

Newfoundland and Labrador non-refundable tax credits from line D
in the NL column in Part 3 of your Form T2203

12

Residents of Newfoundland and Labrador only:

Newfoundland and Labrador dividend tax credit (use Worksheet NL428MJ)

+ 13

Newfoundland and Labrador minimum tax carryover:

Amount from line 40427 of your return $\times 58\% =$

+ 14

Add lines 12 to 14.

= 15

Line 11 minus line 15 (if negative, enter "0")

= 16

Newfoundland and Labrador additional tax for minimum tax purposes:

Amount from line 118 of Form T691 $\times 58\% =$

+ 17

Line 16 plus line 17

= 18

Percentage of income allocated to NL in Part 1 of your Form T2203

\times % 19

Line 18 multiplied by the percentage from line 19

= 20

If you were **not** a resident of Newfoundland and Labrador, enter the amount from line 20 on line 30 below and continue on line 31.

Adjustments for residents of Newfoundland and Labrador

Total of amounts from lines 58315, 58316,
58320, 58330 and 58360 in the NL column
in Part 3 of your Form T2203

$\times 8.7\% =$ 21

Newfoundland and Labrador dividend tax credit from line 13 above

+ 22

Line 21 plus line 22

= 23

Percentage of income **not** allocated to NL:

100% 24

Percentage from line 19

- % 25

Line 24 minus line 25

= %

\times % 26

Line 23 multiplied by the percentage from line 26

= 27

Line 20 minus line 27 (if negative, enter "0")

= **Adjusted Newfoundland and Labrador income tax** 28

Provincial foreign tax credit (complete Form T2036)

- 29

Line 28 minus line 29 (if negative, enter "0")

= 30

Continue on the next page.

Amount from line 30 of the previous page					31
Newfoundland and Labrador political contributions made in 2021	61750				32
Newfoundland and Labrador political contribution tax credit (use Worksheet NL428MJ) (maximum \$500)				-	33
Line 31 minus line 33 (if negative, enter "0")				=	34
Direct equity tax credit (complete Form T1272)				-	35
Line 34 minus line 35 (if negative, enter "0")				=	36
Resort property investment tax credit (complete Form T1297)				-	37
Line 36 minus line 37 (if negative, enter "0")				=	38
Venture capital tax credit from Certificate(s) NL VCTC	61820				•39
Unused Newfoundland and Labrador venture capital tax credit from your most recent notice of assessment or reassessment					40
Line 39 plus line 40		+			41
Line 38 minus line 41 (if negative, enter "0")		=			42

Newfoundland and Labrador low-income tax reduction

(residents of Newfoundland and Labrador only)

If you had a spouse or common-law partner on December 31, 2021, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount from line 65 on the next page can be claimed by the other spouse or common-law partner on line 43 of Form NL428MJ in Part 4 of their Form T2203 or on line 79 of their Form NL428.

Unused low-income tax reduction from your spouse or common-law partner:

Amount from line 101 of your spouse's or common-law partner's Form NL428 or line 65 of Form NL428MJ in Part 4 of their Form T2203, if any				61860	-	•43
Line 42 minus line 43 (if negative, enter "0")				=		44

If you claimed an amount on line 43, enter the amount from line 44 on line 51, enter "0" on line 61, and continue on line 62. **If not**, complete the calculation below.

Adjusted family income for the calculation of the Newfoundland and Labrador low-income tax reduction	Column 1		Column 2		
	You		Your spouse or common-law partner		
Net income from line 23600 of the return					45
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)					46
Line 45 plus line 46		+			47
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)					48
Line 47 minus line 48 (if negative, enter "0")		=			49
Add the amounts from line 49 of columns 1 and 2, if any. Enter this amount on line 56 of the next page.					50
	Adjusted family income				

Continue on the next page.

Amount from line 44 of the previous page					51
Basic reduction	Claim \$862	61870			52
Reduction for spouse or common-law partner	Claim \$481	61880	+		53
Reduction for an eligible dependant claimed on line 58160	Claim \$481	61890	+		54
Add lines 52 to 54.	(maximum \$1,343)	=			55

Adjusted family income:

Amount from line 50 of the previous page					56		
If you claimed an amount on line 53 or line 54, enter \$34,866; if not , enter \$20,619.	-				57		
Line 56 minus line 57 (if negative, enter "0")	=				58		
Applicable rate	x	16%			59		
Line 58 multiplied by the percentage from line 59	=		▶	-	60		
Line 55 minus line 60 (if negative, enter "0")		Newfoundland and Labrador low-income tax reduction	=		▶	-	61
Line 51 minus line 61 (if negative, enter "0")		Newfoundland and Labrador tax	=			=	62
Enter this amount on line 1 in Part 5 of your Form T2203.							

Unused low-income tax reduction that your spouse or common-law partner can claim

Amount from line 61 above					63
Amount from line 42 of the previous page	-				64
Line 63 minus line 64 (if negative, enter "0")		Unused amount	=		65

See the privacy notice on your return.



Newfoundland and Labrador Amounts Transferred from your Spouse or Common-law Partner

T2203 – 2021
Schedule NL(S2)MJ

Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below if they were a resident of Newfoundland and Labrador at the end of the year.

If your spouse or common-law partner was **not** a resident of Newfoundland and Labrador at the end of the year, complete Form NL428 or Form NL428MJ in Part 4, and this schedule, as if they were a resident of Newfoundland and Labrador at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form NL428 or in the NL column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NL428 as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form NL428. _____ | 1

Pension income amount:

Enter the amount from line 58360 of their Form NL428. _____ | 2
(maximum \$1,000) +

Disability amount:

Enter the amount from line 58440 of their Form NL428. _____ | 3
+

Tuition and education amounts:

Enter the provincial amount designated to you from their forms T2202, TL11A, and/or TL11C.
(If they were not a resident of Newfoundland and Labrador, complete Schedule NL(S11)MJ using their information to calculate the amount to enter.) _____ | 4
+

Add lines 1 to 4. _____ | 5
=

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

Enter the amount from line 26000 of their return on line 6 if it is **\$38,081 or less**.

If it is **more than \$38,081**, enter the result of the following calculation:

amount from line 8 of their Form NL428	÷	8.7%	=		
_____				_____	6
Amount from line 58040 of their Form NL428				_____	7
_____	+			_____	8
Amount from line 27 of their Form NL428				_____	9
_____	+			_____	10
Amount from line 58560 of their Form NL428				_____	11
_____	=			_____	12
Add lines 7 to 9.				_____	13

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

Line 6 minus line 10 (if negative, enter "0") _____ | 11
=

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

Line 5 minus line 11 (if negative, enter "0") _____ | 12
=

Enter the amount from line 12 on line 58640 in the NL column in Part 3 of your Form T2203.

See the privacy notice on your return.

If you were a student who was a resident of Newfoundland and Labrador at the end of the year, complete Schedule NL(S11), Newfoundland and Labrador Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule.

If you were a student who was **not** a resident of Newfoundland and Labrador at the end of the year but you have income allocated to Newfoundland and Labrador in Part 1 of your Form T2203, complete this schedule to calculate your Newfoundland and Labrador tuition and education amounts.

If you are the **designated individual** of a student who was **not** a resident of Newfoundland and Labrador at the end of the year, use this schedule to calculate the amount you can claim as a transfer. Complete this schedule for **each student** as if they were a resident of Newfoundland and Labrador at the end of the year.

Do not attach Schedule NL(S11) or Schedule NL(S11)MJ to your return.

Unused tuition and education amounts:

Enter your unused federal tuition, education, and textbook amounts from your 2020 notice of assessment or reassessment.

Enter the amount from line 9 of your federal Schedule 11.

Education amount for 2021:

If you ticked box 32005 of your federal Schedule 11, do **not** complete line 3. Instead, complete line 4 using the number of months you entered on line 32010 and line 32020 of your federal Schedule 11 (up to a maximum of 12 months).

Number of months from line 32010 on your federal Schedule 11	×	\$60	=		+		3
Number of months from line 32020 on your federal Schedule 11	×	\$200	=		+		4
Add lines 2 to 4.				Total 2021 tuition and education amounts	=		▶ 5
Line 1 plus line 5				Total available tuition and education amounts	=		6

As the student, enter the amount from line 26000 of your return on line 7 if it is **\$38,081 or less**.

If it is **more than \$38,081**, enter the result of the following calculation:

Amount from line 8 of Form NL428MJ in Part 4 of your Form T2203	÷	8.7%	=			7
Enter the amount from Subtotal (S11)MJ in the NL column in Part 3 of Form T2203.				-		8
Line 7 minus line 8 (if negative, enter "0")				=		9
Unused tuition and education amounts claimed for 2021: Enter whichever is less : amount from line 1 or line 9				-		▶ 10
Line 9 minus line 10				=		11

2021 tuition and education amounts :

Enter whichever is less : amount from line 5 or line 11				+		12
Line 10 plus line 12				=		13

If you are the student, enter the amount from line 13 on line 58560 in the NL column in Part 3 of your Form T2203.

If you are the designated individual, complete the following section to claim the student's current-year unused provincial tuition and education amounts available to transfer.

Amount from line 5 above						14
Amount from line 12 above				-		15
Line 14 minus line 15 (if negative, enter "0")				Unused provincial tuition and education amounts available to transfer	=	16
Enter the provincial amount the student is transferring as specified on their forms (cannot be more than line 16).	Newfoundland and Labrador tuition and education amounts transferred					17

Enter the amount from line 17 on line 58600 in the NL column in Part 3 of your Form T2203 or on line 4 of your Schedule NL(S2)MJ.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.
Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$33,359 or less**, enter \$6,087 on line 58080 in the NL column in Part 3
- **\$73,939 or more**, enter "0" on line 58080 in the NL column in Part 3

Otherwise, complete the calculation below.

Maximum amount			6,087 00	1
Amount from line 23600 of your return				2
Income threshold	-	33,359 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Line 4 multiplied by the percentage from line 5	=		-	6
Line 1 minus line 6 (if negative, enter "0")			=	7

Enter the amount from line 7 on line 58080 in the NL column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount			8,572 00	1
Your spouse's or common-law partner's net income from line 23600 of their return			-	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$7,792)	=	3

Enter the amount from line 3 on line 58120 in the NL column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount			8,572 00	1
Your eligible dependant's net income from line 23600 of their return			-	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$7,792)	=	3

Enter the amount from line 3 on line 58160 in the NL column in Part 3.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	9,536 00	9,536 00	9,536 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$3,028 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the NL column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).			=	6

Enter the total from line 6 on line 58200 in the NL column in Part 3.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	17,828 00	17,828 00	17,828 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$3,028 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the NL column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 in the NL column in Part 3.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount			6,435 00	1
Maximum amount		3,028 00		2
Total child care and attendant care expenses for you claimed by you or another person				3
Threshold for child and attendant care expenses	-	2,574 00		4
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")			+ =	6
Line 1 plus line 6		(maximum \$9,463)	=	7

Enter the amount from line 7 on line 58440 in the NL column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was not a resident of Newfoundland and Labrador at the end of the year, Form NL428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Newfoundland and Labrador at the end of the year.

Base amount			6,435 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.				
Maximum amount		3,028 00		2
Total child care and attendant care expenses for this dependant claimed by you or another person				3
Threshold for child and attendant care expenses	-	2,574 00		4
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")			+ =	6
Line 1 plus line 6		(maximum \$9,463)	=	7
Enter the amount from line 32 of the dependant's Form NL428.			+	8
Line 7 plus line 8			=	9
Dependant's taxable income from line 26000 of their return			-	10
Line 9 minus line 10 (if negative, enter "0").			=	11
Enter whichever is less: amount from line 7 or line 11		Allowable amount for this dependant		12

Enter on line 58480 in the NL column in Part 3 the total of allowable amounts claimed for **all** dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later

Medical expenses from line 33099 of your return					1
Enter whichever is less : \$2,077 or 3% of the amount on line 23600 of your return	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3

Enter the amount from line 3 on line ME in the NL column in Part 3.

Line 58729 – Allowable amount of medical expenses for other dependantsComplete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter whichever is less : \$2,077 or 3% of the dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				4

Enter the total from line 4 on line 58729 in the NL column in Part 3.

Line 13 – Newfoundland and Labrador dividend tax credit

Amount from line 12000 of your return											
Amount from line 12010 of your return	-			A	x	3.5%	=				1
Amount A minus amount B	=			C	x	5.4%	=	+			2
Line 1 plus line 2								=			3

Enter the amount from line 3 on line 13 of Form NL428MJ in Part 4.

Line 33 – Newfoundland and Labrador political contribution tax creditIf your total political contributions are **more than \$1,150**, enter \$500 on line 33 of Form NL428MJ in Part 4.**If not**, use the amount from line 61750 of Form NL428MJ to decide which column to complete.

	Line 61750 is \$100 or less	Line 61750 is more than \$100 but not more than \$550	Line 61750 is more than \$550	
Enter your total political contributions from line 61750 of Form NL428MJ in Part 4.	-	-	-	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
Line 3 multiplied by the percentage from line 4	x	x	x	3
Line 5 plus line 6	=	=	=	4
Line 5 plus line 6	+	+	+	5
Line 5 plus line 6	=	=	=	6
Line 5 plus line 6	=	=	=	7

Enter the amount from line 7 on line 33 of Form NL428MJ in Part 4.



Part 4 – Prince Edward Island tax (multiple jurisdictions)

**T2203 – 2021
Form PE428MJ**

Protected B when completed

Complete this form if you have income allocated to PE in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return.

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$31,984 or less	Line 1 is more than \$31,984 but not more than \$63,969	Line 1 is more than \$63,969	
Amount from line 1	-	-	-	1
Line 2 minus line 3 (cannot be negative)	=	=	=	2 3 4
Line 4 multiplied by the percentage from line 5	x	x	x	5
Line 6 plus line 7	+	+	+	6 7
Prince Edward Island tax on taxable income	=	=	=	8
Prince Edward Island tax on taxable income from line 8				9
Prince Edward Island unallocated tax on split income (complete Form T1206)			+	10
Line 9 plus line 10			=	11
Prince Edward Island non-refundable tax credits from line D in column PE in Part 3 of your Form T2203				12
Residents of Prince Edward Island only: Prince Edward Island dividend tax credit (use Worksheet PE428MJ)		+		13
Prince Edward Island minimum tax carryover: Amount from line 40427 of your return	x 57.5% =	+		14
Add lines 12 to 14.		=	▶ -	15
Line 11 minus line 15 (if negative, enter "0")			=	16
Prince Edward Island additional tax for minimum tax purposes: Amount from line 118 of Form T691	x 57.5% =		+	17
Line 16 plus line 17			=	18
Percentage of income allocated to PE in Part 1 of your Form T2203			x	19
Line 18 multiplied by the percentage from line 19			=	20

If you were **not** a resident of Prince Edward Island, enter the amount from line 20 on line 28 and continue on line 29.

Adjustments for residents of Prince Edward Island

Total of amounts from lines 58230, 58360, 58365 and 58500 in the PE column in Part 3 of your Form T2203	x 9.8% =			21
Prince Edward Island dividend tax credit from line 13 above		+		22
Line 21 plus line 22		=		23
Percentage of income not allocated to PE:	100%			24
Percentage from line 19 above	-	%		25
Line 24 minus line 25	=	%	▶ x	26
Line 23 multiplied by the percentage from line 26			=	27
Line 20 minus line 27 (if negative, enter "0")			=	28
Adjusted Prince Edward Island income tax				

Continue on the next page.

Amount from line 28 of the previous page					29
Prince Edward Island surtax:					
Amount from line 18 of the previous page					30
Base amount	—	12,500.00			31
Line 30 minus line 31 (if negative, enter "0")	=				32
Applicable rate	x	10%			33
Line 32 multiplied by the percentage from line 33	=				34
Percentage from line 19	x		%		35
Line 34 multiplied by the percentage from line 35	=				▶ 36
Line 29 plus line 36				=	37

If you were **not** a resident of Prince Edward Island, enter the amount from line 37 on line 64 and continue on line 65.

Prince Edward Island low-income tax reduction (residents of Prince Edward Island only)

If you had a spouse or common-law partner on December 31, 2021, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount from line 75 on the next page can be claimed by the other spouse or common-law partner on line 38 of Form PE428MJ in Part 4 of their Form T2203 or on line 68 of their Form PE428.

Unused low-income tax reduction from your spouse or common-law partner:

Amount from line 103 of your spouse's or common-law partner's Form PE428 or line 75 of Form PE428MJ in Part 4 of their Form T2203, if any

63360 • 38

If you are claiming an amount on line 38, enter this amount on line 59 and continue on line 60 of the next page.

If **not**, continue on line 39.

Adjusted family income calculation for the Prince Edward Island low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner	
Net income from line 23600 of the return			39
Universal child care benefit (UCCB) repayment: Amount from line 21300 of the return	+	+	40
Line 39 plus line 40	=	=	41
UCCB income: Amount from line 11700 of the return	—	—	42
Line 41 minus line 42 (if negative, enter "0")	=	=	43
Add the amounts from line 43 of columns 1 and 2, if any. Enter this amount on line 53 of the next page.			44
Adjusted family income			

Continue on the next page.

Complete this chart if you are claiming the amount for young children on line 58230 in the PE column in Part 3 of your Form T2203.

Details of amount for young children (if you need more space, attach additional page)					
Child's name	Relationship to you	Date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
Total number of eligible months for all children					=

Enter the total number of months on line 58229 in the PE column in Part 3 of your Form T2203.

Amount from line 37 of the previous page					45
Basic reduction	Claim \$350	63370			46
Age reduction for self (if you were born in 1956 or earlier)	Claim \$250	63380	+		47
Reduction for spouse or common-law partner (if you had a spouse or common-law partner on December 31, 2021)	Claim \$350	63390	+		48
Age reduction for spouse or common-law partner (if they were born in 1956 or earlier)	Claim \$250	63400	+		49
Reduction for an eligible dependant claimed on line 58160 in the PE column in Part 3 of your Form T2203	Claim \$350	63410	+		50
Reduction for dependent children born in 2003 or later: Number of dependent children (do not include a child claimed on line 63410)	60999	x \$300 =	+		51
Add lines 46 to 51.			=		52
Adjusted family income: Amount from line 44 of the previous page				53	
Base amount	-	19,000.00			54
Line 53 minus line 54 (if negative, enter "0")	=				55
Applicable rate	x	5%			56
Line 55 multiplied by the percentage from line 56	=			▶ -	57
Line 52 minus line 57 (if negative, enter "0")	=				58
Enter whichever applies: amount from line 38 or line 58					59
Percentage from line 19			x	%	60
Line 59 multiplied by the percentage from line 60			=		▶ -
Line 45 minus line 61 (if negative, enter "0")					61
Residents of Prince Edward Island only: Provincial foreign tax credit (complete Form T2036)					62
Line 62 minus line 63 (if negative, enter "0")					63
Prince Edward Island political contributions made in 2021	63420				64
Prince Edward Island political contribution tax credit (use Worksheet PE428MJ)				(maximum \$500)	65
Line 64 minus line 66 (if negative, enter "0")					66
Equity tax credit:					67
Equity tax credit from Certificate PE-ETC	63500				68
Unused Prince Edward Island equity tax credit from your most recent notice of assessment or reassessment			+		69
Line 68 plus line 69		(maximum \$7,000)	=		▶ -
Line 67 minus line 70 (if negative, enter "0")					70
Enter this amount on line 2 in Part 5 of your Form T2203.				Prince Edward Island tax	=
Residents of Prince Edward Island only: Prince Edward Island volunteer firefighter tax credit					71
Enter this amount on line 47900 of your return.	Claim \$500	63510			72

Unused low-income tax reduction that your spouse or common-law partner can claim					
Amount from line 58 above					73
Amount from line 45 above				-	74
Line 73 minus line 74 (if negative, enter "0")				Unused amount	=
					75

See the privacy notice on your return.



Prince Edward Island Amounts Transferred from your Spouse or Common-law Partner

**T2203 – 2021
Schedule PE(S2)MJ**

Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below if they were a resident of Prince Edward Island at the end of the year.

If your spouse or common-law partner was **not** a resident of Prince Edward Island at the end of the year, enter on lines 1 to 3 and lines 7 to 9 the corresponding amounts from your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form PE428 or in the PE column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts that they would enter on their Form PE428 as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form PE428.

		1
--	--	---

Pension income amount:

Enter the amount from line 58360 of their Form PE428.

(maximum \$1,000)

	+	2
--	---	---

Disability amount:

Enter the amount from line 58440 of their Form PE428.

	+	3
--	---	---

Tuition and education amounts:

Enter the provincial amount designated to you from their forms T2202, TL11A, and/or TL11C.

(If they were not a resident of Prince Edward Island, enter **whichever is less**: the federal amount or provincial or territorial amount designated to you. If they resided in Quebec, enter the federal amount.)

	+	4
--	---	---

Add lines 1 to 4.

	=	5
--	---	---

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

Enter the amount from line 26000 of their return on line 6 if it is **\$31,984 or less**.

If it is **more than \$31,984**, enter the result of the following calculation:

Amount from line 8 of their Form PE428 ÷ 9.8% = 6

Amount from line 58040 of their Form PE428 7

Amount from line 24 of their Form PE428 + 8

Amount from line 58560 of their Form PE428 + 9

Add lines 7 to 9. = 10

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

Line 6 minus line 10 (if negative, enter "0")

	-	11
--	---	----

**Prince Edward Island amounts transferred
from your spouse or common-law partner**

Line 5 minus line 11 (if negative, enter "0")

	=	12
--	---	----

Enter the amount from line 12 on line 58640 in the PE column in Part 3 of your Form T2203.

See the privacy notice on your return.



Prince Edward Island Tuition and Education Amounts

**T2203 – 2021
Schedule PE(S11)MJ**

Protected B when completed

If you were a student who was a resident of Prince Edward Island at the end of the year, complete Schedule PE(S11), Prince Edward Island Tuition and Education Amounts, **instead** of this schedule.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule.

If you were a student who was **not** a resident of Prince Edward Island but you have income allocated to Prince Edward Island in Part 1 of your Form T2203, complete this schedule to calculate your Prince Edward Island tuition and education amounts.

Do not attach Schedule PE(S11) or Schedule PE(S11)MJ to your return.

Unused tuition and education amounts:

Enter **whichever is less**: your unused provincial or territorial tuition and education amounts **or** your unused federal tuition, education and textbook amounts from your 2020 notice of assessment or reassessment (If you resided in Quebec on December 31, 2020, enter your unused federal tuition, education, and textbook amounts.)

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

Enter the amount from line 9 of your federal Schedule 11.			2
---	--	--	----------

Education amount for 2021:

If you ticked box 32005 of your federal Schedule 11, do **not** complete line 3. Instead, complete line 4 by adding the number of months you entered on line 32010 and line 32020 of your federal Schedule 11 (up to a maximum of 12 months).

Number of months from line 32010 of your federal Schedule 11	× \$120 =	+		3
--	-----------	---	--	----------

Number of months from line 32020 of your federal Schedule 11	× \$400 =	+		4
--	-----------	---	--	----------

Add lines 2 to 4.	Total 2021 tuition and education amounts	=		5
-------------------	---	---	--	----------

Line 1 plus line 5	Total available tuition and education amounts	=		6
--------------------	--	---	--	----------

As the student, enter the amount from line 26000 of your return on line 7 if it is **\$31,984 or less**.

If it is **more than \$31,984**, enter the result of the following calculation:

Amount from line 8 of Form PE428MJ in Part 4 of your Form T2203	÷ 9.8% =		7
---	----------	--	----------

Enter the amount from subtotal (S11)MJ in the PE column in Part 3 of your Form T2203.			8
---	--	--	----------

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

Enter whichever is less : amount from line 6 or line 9	Prince Edward Island tuition and education amounts claimed by the student for 2021			10
--	---	--	--	-----------

Enter the amount from line 10 on line 58560 in the PE column in Part 3 of your Form T2203.

See the privacy notice on your return.

Worksheet PE428MJ

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.

Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$28,019 or less**, enter \$3,764 on line 58080 in the PE column in Part 3
- **\$53,112 or more**, enter "0" on line 58080 in the PE column in Part 3

Otherwise, complete the calculation below.

Maximum amount			3,764 00	1
Amount from line 23600 of your return				2
Income threshold	–	28,019 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Line 4 multiplied by the percentage from line 5	=			6
Line 1 minus line 6 (if negative, enter "0")			=	7

Enter the amount from line 7 on line 58080 in the PE column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount			9,809 00	1
Your spouse's or common-law partner's net income from line 23600 of their return			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,918)	=	3

Enter the amount from line 3 on line 58120 in the PE column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount			9,809 00	1
Your eligible dependant's net income from line 23600 of their return			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,918)	=	3

Enter the amount from line 3 on line 58160 in the PE column in Part 3.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	7,412 00	7,412 00	7,412 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$2,446 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the PE column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58200 in the PE column in Part 3.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	14,399 00	14,399 00	14,399 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$2,446 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the PE column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 in the PE column in Part 3.

Line 58440 – Disability amount for self

Complete this calculation if you were **under 18 years of age** on December 31, 2021:

Base amount				6,890 00	1
Maximum amount			4,019 00		2
Total child care and attendant care expenses for you claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,354 00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")					6
Line 1 plus line 6			(maximum \$10,909)	=	7

Enter the amount from line 7 on line 58440 in the PE column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: 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 Worksheet for the return for line 31800 and enter the result on line 58480 in the PE column in Part 3 of your Form T2203.

Base amount					6,890 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.						
Maximum amount			4,019 00			2
Total child care and attendant care expenses for this dependant claimed by you or another person						3
Threshold for child and attendant care expenses	-	2,354 00				4
Line 3 minus line 4 (if negative, enter "0")	=					5
Line 2 minus line 5 (if negative, enter "0")						6
Line 1 plus line 6			(maximum \$10,909)			7
Enter the amount from line 30 of the dependant's Form PE428.				+		8
Line 7 plus line 8				=		9
Dependant's taxable income from line 26000 of their return				-		10
Line 9 minus line 10 (if negative, enter "0")				=		11
Enter whichever is less: amount from line 7 or line 11						12
Allowable amount for this dependant						

Enter on line 58480 in the PE column in Part 3 the total of allowable amounts claimed for **all** dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2003 or later

Medical expenses from line 33099 of your return												1
Enter whichever is less : \$1,678 or 3% of the amount on line 23600 of your return	-											2
Line 1 minus line 2 (if negative, enter "0")	=											3

Enter the amount from line 3 on line ME in the PE column in Part 3.

Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter whichever is less : \$1,678 or 3% of the dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				4

Enter the total from line 4 on line 58729 in the PE column in Part 3.

Line 13 – Prince Edward Island dividend tax credit

Amount from line 12000 of your return												
Amount from line 12010 of your return	-				A							1
Amount A minus amount B	=				B	x	1.96%	=				2
Line 1 plus line 2					C	x	10.5%	=	+			3

Enter the amount from line 3 on line 13 of Form PE428MJ in Part 4.

Line 66 – Prince Edward Island political contribution tax credit

If your total political contributions are **more than \$1,150**, enter \$500 on line 66 of your Form PE428MJ in Part 4. **If not**, use the amount from line 63420 of your Form PE428 to decide which column to complete.

	Line 63420 is \$100 or less	Line 63420 is more than \$100 but not more than \$550	Line 63420 is more than \$550	
Enter your total political contributions from line 63420 of Form PE428MJ in Part 4.				1
Line 1 minus line 2 (cannot be negative)	-	-	-	2
Line 3 multiplied by the percentage from line 4	=	=	=	3
Line 5 plus line 6	x	x	x	4
	=	=	=	5
	+	+	+	6
	=	=	=	7

Enter the amount from line 7 on line 66 of Form PE428MJ in Part 4.

Complete this form if you have income allocated to NS in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return. _____ **1**

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$29,590 or less	Line 1 is more than \$29,590 but not more than \$59,180	Line 1 is more than \$59,180 but not more than \$93,000	Line 1 is more than \$93,000 but not more than \$150,000	Line 1 is more than \$150,000	
Amount from line 1						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
Line 4 multiplied by the percentage from line 5	× 8.79%	× 14.95%	× 16.67%	× 17.5%	× 21%	5
	=	=	=	=	=	6
Line 6 plus line 7	+ 0.00	+ 2,600.96	+ 7,024.67	+ 12,662.46	+ 22,637.46	7
Nova Scotia tax on taxable income	=	=	=	=	=	8

Nova Scotia tax on taxable income from line 8 _____ **9**

Nova Scotia unallocated tax on split income (complete Form T1206) _____ **10**

Line 9 plus line 10 _____ **11**

Nova Scotia non-refundable tax credits from line D in the NS column
in Part 3 of your Form T2203 _____ **12**

Residents of Nova Scotia only:
Nova Scotia dividend tax credit (use Worksheet NS428MJ) _____ **13**

Nova Scotia minimum tax carryover:
Amount from line 40427 of your return _____ × 57.5% = _____ **14**

Add lines 12 to 14. _____ **15**

Line 11 minus line 15 (if negative, enter "0") _____ **16**

Nova Scotia additional tax for minimum tax purposes:
Amount from line 118 of Form T691 _____ × 57.5% = _____ **17**

Line 16 plus line 17 _____ **18**

Percentage of income allocated to NS in Part 1 of your Form T2203 _____ % **19**

Line 18 multiplied by the percentage from line 19 _____ **20**

If you were **not** a resident of Nova Scotia, enter the amount from line 20 on line 28 below and continue on line 29.

Adjustments for residents of Nova Scotia

Total of amounts from lines 58230 and 58360
in the NS column in Part 3 of your Form T2203 _____ × 8.79% = _____ **21**

Nova Scotia dividend tax credit from line 13 above _____ **22**

Line 21 plus line 22 _____ **23**

Percentage of income **not** allocated to NS: _____ 100% **24**

Percentage from line 19 above _____ % **25**

Line 24 minus line 25 _____ % **26**

Line 23 multiplied by the percentage from line 26 _____ **27**

Line 20 minus line 27 (if negative, enter "0") _____ **Adjusted Nova Scotia income tax** **28**

Continue on the next page.

Amount from line 28 of the previous page			29
Residents of Nova Scotia only:			
Provincial foreign tax credit (complete Form T2036)	-		30
Line 29 minus line 30 (if negative, enter "0")	=		31
Nova Scotia research and development tax credit recapture	52480	+	32
Line 31 plus line 32	=		33

If you were **not** a resident of Nova Scotia at the end of the year, enter the amount from line 33 on line 53 below and continue on line 54.

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

If you had a spouse or common-law partner on December 31, 2021, you and your spouse or common-law partner need to decide who will claim the tax reduction for your family.

Adjusted family income calculation for the Nova Scotia low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner	
Net income from line 23600 of the return			34
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+	+	35
Line 34 plus line 35	=	=	36
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	-	-	37
Line 36 minus line 37 (if negative, enter "0")	=	=	38
Add the amounts from line 38 of columns 1 and 2, if any. Enter this amount on line 47 below.	Adjusted family income		39

Amount from line 33 above					40
Basic reduction	Claim \$300	61950			41
Reduction for spouse or common-law partner	Claim \$300	61970	+		42
Reduction for an eligible dependant claimed on line 58160	Claim \$300	61990	+		43
Add lines 41 to 43. (maximum \$600)			=		44
Reduction for dependent children born in 2003 or later:					
Number of dependent children (do not include a child claimed on line 43)		60999	× \$165 =	+	45
Line 44 plus line 45			=		46
Adjusted family income:					
Amount from line 39 above					47
Base amount	-	15,000			48
Line 47 minus line 48 (if negative, enter "0")	=				49
Applicable rate	×	5%			50
Line 49 multiplied by the percentage from line 50	=			▶	51
Line 46 minus line 51 (if negative, enter "0")				▶	52
Nova Scotia low-income tax reduction	=			▶	52
Line 40 minus line 52 (if negative, enter "0")				=	53

Continue on the next page.

Amount from line 53 of the previous page		54
Nova Scotia political contribution tax credit:		
Total political contributions made in 2021	62100	× 75% = (maximum \$750) 55
Line 54 minus line 55 (if negative, enter "0")		= 56
Residents of Nova Scotia only:		
Food bank tax credit for farmers:		
Enter the amount of qualifying donations that have also been claimed as charitable donations.	62150	× 25% = 57
Line 56 minus line 57 (if negative, enter "0")		= 58
Labour-sponsored venture-capital tax credit:		
Cost of shares from Form NSLSV		× 20% = (maximum \$2,000) 62180 •59
Line 58 minus line 59 (if negative, enter "0")		= 60
Equity tax credit (complete Form T1285)		= 61
Line 60 minus line 61 (if negative, enter "0")		= 62
Innovation equity tax credit (complete Form T225)		= 63
Line 62 minus line 63 (if negative, enter "0")		= 64
Venture capital tax credit (complete Form T224)		= 65
Line 64 minus line 65 (if negative, enter "0")		= 66
Residents of Nova Scotia only:		
Age tax credit (if born in 1956 or earlier and your taxable income is less than \$24,000)		Claim \$1,000 67
Line 66 minus line 67 (if negative, enter "0")		<div style="border: 1px solid black; width: 100px; height: 20px;"></div> 68
Enter this amount on line 3 in Part 5 of your Form T2203.	Nova Scotia tax	= 68
Residents of Nova Scotia only:		
Nova Scotia volunteer firefighters and ground search and rescue tax credit:		Claim \$500 62400 <div style="border: 1px solid black; width: 100px; height: 20px;"></div> 69
Enter this amount on line 47900 of your return.		

Complete this chart if you claimed an amount for young children on line 58230 in the NS column in Part 3 of your Form T2203.

Details of amount for young children (If you need more space, attach an additional page.)

Child's name	Relationship to you	Date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
Total number of eligible months for all children					=

Enter the total number of months on line 58229 in the NS column in Part 3 of your Form T2203.

See the privacy notice on your return.

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below if they were a resident of Nova Scotia at the end of the year.

If your spouse or common-law partner was **not** a resident of Nova Scotia at the end of the year, complete Form NS428 or Form NS428MJ in Part 4, and this schedule, as if they were a resident of Nova Scotia at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form NS428 or in the NS column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NS428 as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form NS428. _____ | _____ **1**

Pension income amount:

Enter the amount from line 58360 of their Form NS428. _____ | _____ **2**
(maximum \$1,173) +

Disability amount:

Enter the amount from line 58440 of their Form NS428. _____ | _____ **3**
+

Tuition and education amounts:

Enter the provincial amount designated to you from their forms T2202, TL11A, and/or TL11C.
(If they were not a resident of Nova Scotia, complete Schedule NS(S11)MJ using their information
to calculate the amount to enter.) _____ | _____ **4**
+

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

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

Enter the amount from line 26000 of their return on line 6 if it is **\$29,590 or less**.

If it is **more than \$29,590**, enter the result of the following calculation:

Amount from line 8 of their Form NS428	÷	8.79%	=		
_____				_____	6
Amount from line 58040 of their Form NS428				_____	7
_____	+			_____	8
Amount from line 20 of their Form NS428				_____	9
_____	+			_____	9
Amount from line 58560 of their Form NS428				_____	9
_____	+			_____	9
Add lines 7 to 9.			=	_____	10
_____				_____	10

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

Line 6 minus line 10 (if negative, enter "0") _____ | _____ **11**
=

Line 5 minus line 11 (if negative, enter "0") _____ | _____ **12**
**Nova Scotia amounts transferred from
your spouse or common-law partner**
=

Enter the amount from line 12 on line 58640 in the NS column in Part 3 of your Form T2203.

See the privacy notice on your return.

If you were a student who was a resident of Nova Scotia at the end of the year, complete Schedule NS(S11), Nova Scotia Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule.

If you were a student who was **not** a resident of Nova Scotia at the end of the year but you have income allocated to Nova Scotia in Part 1 of your Form T2203, complete this schedule to calculate your Nova Scotia tuition and education amounts.

If you are the **designated individual** of a student who was **not** a resident of Nova Scotia at the end of the year, use this schedule to calculate the amount you can claim as a transfer. Complete this schedule for **each student** as if they were a resident of Nova Scotia at the end of the year.

Do not attach Schedule NS(S11) or Schedule NS(S11)MJ to your return.

Unused tuition and education amounts:

Enter your unused federal tuition, education, and textbook amounts from your 2020 notice of assessment or reassessment.

Enter the amount from line 9 of your federal Schedule 11. 1

Education amount for 2021:

If you ticked box 32005 of your federal Schedule 11, do **not** complete line 3. Instead, complete line 4 by adding the number of months you entered on line 32010 and line 32020 of your federal Schedule 11 (up to a maximum of 12 months).

Number of months from line 32010 of your federal Schedule 11	x	\$60	=	+		3
Number of months from line 32020 of your federal Schedule 11	x	\$200	=	+		4

Add lines 2 to 4. 5

Line 1 plus line 5 6

As the student, enter the amount from line 26000 of your return on line 7 if it is **\$29,590 or less**.

If it is **more than \$29,590**, enter the result of the following calculation:

Amount from line 8 of Form NS428MJ in Part 4 of your Form T2203	÷	8.79%	=		7
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Enter the amount from subtotal (S11)MJ in the NS column in Part 3 of your Form T2203. 8

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

Unused tuition and education amounts claimed for 2021:

Enter **whichever is less**: amount from line 1 or line 9 10

Line 9 minus line 10 11

2021 tuition and education amounts you are claiming:

Enter **whichever is less**: amount from line 5 or line 11 12

Line 10 plus line 12 13

If you are the student, enter the amount from line 13 on line 58560 in the NS column in Part 3 of your Form T2203.

If you are the designated individual, complete the following section to claim the student's unused provincial tuition and education amounts for the current-year available to transfer.

Amount from line 5 above 14

Amount from line 12 above 15

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

Enter the provincial amount the student is transferring as specified on their forms (**cannot** be more than line 16). 17

Enter the amount from line 17 on line 58600 in the NS column in Part 3 of your Form T2203 or on line 4 of your Schedule NS(S2)MJ.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.

Keep this worksheet for your records. **Do not attach it to your return.**

Line 58040 – Basic personal amount

If the amount from line 26000 of your return is:

- **\$25,000 or less**, enter \$11,481 on line 58040 in the NS column in Part 3
- **\$75,000 or more**, enter \$8,481 on line 58040 in the NS column in Part 3

Otherwise, complete the calculation below.

Base amount								8,481 00	1
Supplement amount						3,000 00	2		
Amount from line 26000 of your return							3		
Income threshold	-	25,000 00					4		
Line 3 minus line 4 (if negative, enter "0")	=						5		
Applicable rate	x		6%				6		
Line 5 multiplied by the percentage from line 6	=						7		
Line 2 minus line 7 (if negative, enter "0")	=						8	+	
Line 1 plus line 8						(maximum \$11,481)	9	=	

Enter the amount from line 9 on line 58040 in the NS column in Part 3.

Line 58080 – Age amount (if you were born in 1956 or earlier)

Maximum amount								4,141 00	1
Amount from line 23600 of your return							2		
Income threshold	-	30,828 00					3		
Line 2 minus line 3 (if negative, enter "0")	=						4		
Applicable rate	x		15%				5		
Line 4 multiplied by the percentage from line 5	=						6	-	
Line 1 minus line 6 (if negative, enter "0")	=						7	=	
Supplement amount						1,465 00	8		
Amount from line 26000 of your return							9		
Income threshold	-	25,000 00					10		
Line 9 minus line 10 (if negative, enter "0")	=						11		
Applicable rate	x		2.93%				12		
Line 11 multiplied by the percentage from line 12	=						13	-	
Line 8 minus line 13 (if negative, enter "0")	=						14	+	
Line 7 plus line 14						(maximum \$5,606)	15	=	

Enter the amount from line 15 on line 58080 in the NS column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount		9,329	00	1	
Enter whichever is more: \$848 or your spouse's or common-law partner's net income from line 23600 of their return		-		2	
Line 1 minus line 2 (if negative, enter "0") (maximum \$8,481)		=		3	
Supplement amount		3,000	00	4	
Amount from line 26000 of your return				5	
Income threshold	-	25,000	00	6	
Line 5 minus line 6 (if negative, enter "0")	=			7	
Applicable rate	x		6%	8	
Line 7 multiplied by the percentage from line 8	=			9	
Line 4 minus line 9 (if negative, enter "0")	=			10	
Spouse's or common-law partner's net income from line 23600 of their return		-		11	
Line 10 minus line 11 (if negative, enter "0")	=			12	
Line 3 plus line 12				13	
			(maximum \$11,481)		

Enter the amount from line 13 on line 58120 in the NS column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount		9,329	00	1	
Enter whichever is more: \$848 or your dependant's net income from line 23600 of their return		-		2	
Line 1 minus line 2 (if negative, enter "0") (maximum \$8,481)		=		3	
Supplement amount		3,000	00	4	
Amount from line 26000 of your return				5	
Income threshold	-	25,000	00	6	
Line 5 minus line 6 (if negative, enter "0")	=			7	
Applicable rate	x		6%	8	
Line 7 multiplied by the percentage from line 8	=			9	
Line 4 minus line 9 (if negative, enter "0")	=			10	
Dependant's net income from line 23600 of their return		-		11	
Line 10 minus line 11 (if negative, enter "0")	=			12	
Line 3 plus line 12				13	
			(maximum \$11,481)		

Enter the amount from line 13 on line 58160 in the NS column in Part 3.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	8,481	8,481	8,481	00 1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$2,798 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the NS column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58200 in the NS column in Part 3.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	18,575 00	18,575 00	18,575 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$4,898 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the NS column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 in the NS column in Part 3.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount				7,341 00	1
Maximum amount			3,449 00		2
Total child care and attendant care expenses for you claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,346 00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")					6
Line 1 plus line 6			(maximum \$10,790)	=	7

Enter the amount from line 7 on line 58440 in the NS column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was not a resident of Nova Scotia at the end of the year, Form NS428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Nova Scotia at the end of the year.

Base amount					7,341 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.						
Maximum amount			3,449 00			2
Total child care and attendant care expenses for this dependant claimed by you or another person						3
Threshold for child and attendant care expenses	-	2,346 00				4
Line 3 minus line 4 (if negative, enter "0")	=					5
Line 2 minus line 5 (if negative, enter "0")						6
Line 1 plus line 6			(maximum \$10,790)			7
Enter the amount from line 24 of the dependant's Form NS428.						8
Line 7 plus line 8						9
Dependant's taxable income from line 26000 of their return						10
Line 9 minus line 10 (if negative, enter "0")						11
Enter whichever is less: amount from line 7 or line 11.						12
Allowable amount for this dependant						

Enter the total of allowable amounts claimed for **all** dependants on line 58480 in the NS column in Part 3.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later

Medical expenses from line 33099 of your return					1
Enter whichever is less: \$1,637 or 3% of the amount from line 23600 of your return	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3

Enter the amount from line 3 on line ME in the NS column in Part 3.

Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependants				1
Enter whichever is less: \$1,637 or 3% of the dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				4

Enter the total from line 4 on line 58729 in the NS column in Part 3.

Line 13 – Nova Scotia dividend tax credit

Amount from line 12000 of your return		A							
Amount from line 12010 of your return	-	B	x	2.99%	=				1
Amount A minus amount B	=	C	x	8.85%	=	+			2
Line 1 plus line 2						=			3

Enter the amount from line 3 on line 13 of Form NS428MJ in Part 4.

Complete this form if you have income allocated to NB in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return. _____ | _____ | **1**

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$43,835 or less	Line 1 is more than \$43,835 but not more than \$87,671	Line 1 is more than \$87,671 but not more than \$142,534	Line 1 is more than \$142,534 but not more than \$162,383	Line 1 is more than \$162,383	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0,00	– 43,835,00	– 87,671,00	– 142,534,00	– 162,383,00	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 9.40%	× 14.82%	× 16.52%	× 17.84%	× 20.30%	5
	=	=	=	=	=	6
Line 6 plus line 7	+ 0,00	+ 4,120,49	+ 10,616,99	+ 19,680,35	+ 23,221,41	7
New Brunswick tax on taxable income	=	=	=	=	=	8

New Brunswick tax on taxable income from line 8 _____ | _____ | **9**

New Brunswick unallocated tax on split income (complete Form T1206) _____ | + _____ | **10**

Line 9 plus line 10 _____ | = _____ | **11**

New Brunswick non-refundable tax credits from line D in the NB column
in Part 3 of your Form T2203 _____ | _____ | **12**

Residents of New Brunswick only:
New Brunswick dividend tax credit (use Worksheet NB428MJ) _____ | + _____ | **13**

New Brunswick minimum tax carryover:
Amount from line 40427 of your return _____ | × 57% = _____ | + _____ | **14**

Add lines 12 to 14. _____ | = _____ | **▶ 15**

Line 11 minus line 15 (if negative, enter "0") _____ | = _____ | **16**

New Brunswick additional tax for minimum tax purposes:
Form T691: line 111 minus line 112 _____ | × 57% = _____ | + _____ | **17**

Line 16 plus line 17 _____ | = _____ | **18**

Percentage of income allocated to NB in Part 1 of your Form T2203 _____ | × _____ % | **19**

Line 18 multiplied by the percentage from line 19 _____ | = _____ | **20**

If you were **not** a resident of New Brunswick, enter the amount from line 20 on line 52 and continue on line 56.

Adjustments for residents of New Brunswick

Amount from line 58360 in the NB column
in Part 3 of your Form T2203 _____ | × 9.40% = _____ | **21**

New Brunswick dividend tax credit from line 13 above _____ | + _____ | **22**

Line 21 plus line 22 _____ | = _____ | **23**

Percentage of income **not** allocated to NB: _____ | 100% | **24**

Percentage from line 19 above _____ | % | **25**

Line 24 minus line 25 _____ | = _____ % | **▶ 26**

Line 23 multiplied by the percentage from line 26 _____ | = _____ | **▶ 27**

Lines 20 minus line 27 (if negative, enter "0") _____ | = _____ | **28**

Provincial foreign tax credit (complete Form T2036) _____ | = _____ | **29**

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

Adjusted New Brunswick income tax

Continue on the next page.

Amount from line 30 of the previous page _____ 31

New Brunswick low-income tax reduction (residents of New Brunswick only)

If you had a spouse or common-law partner on December 31, 2021, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount from line 55 can be claimed by the other spouse or common-law partner on line 66 of their Form NB428 or on line 32 of Form NB428MJ in Part 4 of their Form T2203, as applicable.

Unused low-income tax reduction from your spouse or common-law partner:
 Amount from line 88 of their Form NB428 or line 55 of Form NB428MJ in Part 4 of their Form T2203, if any **61560** - _____ • 32
 Line 31 minus line 32 (if negative, enter "0") _____
 Enter this amount on line 40 below. _____ = _____ 33

If you claimed an amount on line 32, enter the amount from line 33 on line 52 and continue on line 56.
If not, continue below.

- You are eligible to claim the low-income tax reduction if **either** of the following applies:
- You are single and your net income from line 23600 of your return is **less than \$40,640**.
 - You have an eligible dependant or spouse or common-law partner and your **adjusted family income** (calculated using the chart below) is **less than \$63,440**.

If neither of these conditions applies to you, enter "0" on line 50, enter the amount from line 40 on line 51, and continue on line 56.

Adjusted family income calculation for the New Brunswick low-income tax reduction	Column 1 You	Column 2 Your spouse or common-law partner	
Net income from line 23600 of the return			34
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+	+	35
Line 34 plus line 35	=	=	36
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	-	-	37
Line 36 minus line 37 (if negative, enter "0")	=	=	38
Add the amounts from line 38 of columns 1 and 2, if any. Enter this amount on line 45.	Adjusted family income		39

Amount from line 33 above _____ 40

Basic reduction **Claim \$684 61570** _____ 41

Reduction for spouse or common-law partner **Claim \$684 61580** + _____ 42

Reduction for an eligible dependant claimed on line 30400 of your return **Claim \$684 61590** + _____ 43

Add lines 41 to 43. **(maximum \$1,368)** _____ = _____ 44

Adjusted family income: _____ 45

Amount from line 39 above _____ 46

Base amount - 17,840.00 _____ 47

Line 45 minus line 46 (if negative, enter "0") _____ = _____ 47

Applicable rate x 3% _____ 48

Line 47 multiplied by the percentage from line 48 _____ = _____ ▶ _____ 49

Line 44 minus line 49 _____ = _____ ▶ _____ 50

(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.

Amount from line 51 of the previous page (line 20 if you were **not** a resident of New Brunswick) _____ | _____ **52**

Unused low-income tax reduction that your spouse or common-law partner can claim

Amount from line 50 of the previous page			53
Amount from line 40 of the previous page	-		54
Line 53 minus line 54 (if negative, enter "0")	Unused amount	=	55

New Brunswick political contributions made in 2021	61550		56
New Brunswick political contribution tax credit (use Worksheet NB428MJ)	(maximum \$500)	-	57
Line 52 minus line 57 (if negative, enter "0")		=	58
Labour-sponsored venture capital fund tax credit from NB-LSVC-1 certificate(s)	(maximum \$2,000) 61670	-	59
Line 58 minus line 59 (if negative, enter "0")		=	60
Small business investor tax credit (complete Form T1258)	(maximum \$125,000)	-	61
Line 60 minus line 61 (if negative, enter "0")		=	62
Enter this amount on line 4 in Part 5 of your Form T2203.	New Brunswick tax	=	62

See the privacy notice on your return.



New Brunswick Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2021
Schedule NB(S2)MJ

Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below if they were a resident of New Brunswick at the end of the year.

If your spouse or common-law partner was not a resident of New Brunswick at the end of the year, complete Form NB428 or Form NB428MJ in Part 4, and this schedule, as if they were a resident of New Brunswick at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form NB428 or in the NB column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NB428 as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form NB428. _____ | _____ **1**

Pension income amount:

Enter the amount from line 58360 of their Form NB428. _____ (maximum \$1,000) + _____ **2**

Disability amount:

Enter the amount from line 58440 of their Form NB428. _____ + _____ **3**

Tuition amounts:

Enter the provincial amount designated to you from their forms T2202, TL11A, and/or TL11C.

(If they were not a resident of New Brunswick, complete Schedule NB(S11)MJ using their information to calculate the amount to enter.) _____ + _____ **4**

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

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

Enter the amount from line 26000 of their return on line 6 if it is **\$43,835 or less**.

If it is **more than \$43,835**, enter the result of the following calculation:

Amount from line 8 of their Form NB428 _____ ÷ 9.40% = _____ **6**

Amount from line 58040 of their Form NB428 _____ **7**

Amount from line 23 of their Form NB428 + _____ **8**

Amount from line 58560 of their Form NB428 + _____ **9**

Add lines 7 to 9. _____ = _____ **10**

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

Line 6 minus line 10 (if negative, enter "0") _____ = _____ **11**

Line 5 minus line 11 (if negative, enter "0") _____ **New Brunswick amounts transferred from your spouse or common-law partner** = _____ **12**

Enter the amount from line 12 on line 58640 in the NB column in Part 3 of your Form T2203.

See the privacy notice on your return.

If you were a student who was a resident of New Brunswick at the end of the year, complete Schedule NB(S11), New Brunswick Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

Use forms T2202, TLA, and/or TL11C (or any other official tuition tax receipts) to complete this schedule.

If you were a student who was **not** a resident of New Brunswick at the end of the year but you have income allocated to New Brunswick in Part 1 of your Form T2203, complete this schedule to calculate your New Brunswick tuition and education amounts.

If you are the **designated individual** of a student who was **not** a resident of New Brunswick at the end of the year, use this schedule to calculate the amount you can claim as a transfer. Complete this schedule for **each student** as if they were a resident of New Brunswick at the end of the year.

Do not attach Schedule NB(S11) or Schedule NB(S11)MJ to your return.

Unused tuition and education amounts:

Enter your unused federal tuition, education and textbook amounts from your 2020 notice of assessment or reassessment.

Enter the amount from line 9 of your federal Schedule 11.

Line 1 plus line 2

Total available tuition and education amounts

	+		1
	=		2
	=		3

As the student, enter the amount from line 26000 of your return on line 4 if it is **\$43,835 or less**.

If it is **more than \$43,835**, enter the result of the following calculation:

Amount from line 8 of Form NB428MJ
in Part 4 of your Form T2203

÷ 9.40% =

Enter the amount from Subtotal (S11)MJ of the NB column in Part 3 of Form T2203.

Line 4 minus line 5 (if negative, enter "0")

Unused tuition and education amounts claimed for 2021:

Enter **whichever is less**: amount from line 1 or line 6.

Line 6 minus line 7

2021 tuition amount:

Enter **whichever is less**: amount from line 2 or line 8.

			4
	-		5
	=		6
	-		7
	=		8

Line 7 plus line 9

**New Brunswick tuition and education
amounts claimed by the student for 2021**

	+		9
	=		10

If you are the student, enter the amount from line 10 on line 58560 in the NB column in Part 3 of your Form T2203.

If you are the designated individual, complete the following section to claim the student's current-year unused provincial tuition amount available to transfer.

Amount from line 2 above

(maximum \$5,000)

Amount from line 9 above

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

**Unused provincial tuition
amount available to transfer**

Enter the provincial amount the student is transferring as specified on their forms (**cannot** be more than line 13).

New Brunswick tuition amount transferred

			11
	-		12
	=		13
			14

Enter the amount from line 14 on line 58600 in the NB column in Part 3 of your Form T2203 **or** on line 4 of your Schedule NB(S2)MJ.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.

Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$38,400 or less**, enter \$5,158 on line 58080 in the NB column in Part 3
- **\$72,787 or more**, enter "0" on line 58080 in the NB column in Part 3

Otherwise, complete the calculation below.

Maximum amount			5,158 00	1
Amount from line 23600 of your return				2
Income threshold	-	38,400 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Line 4 multiplied by the percentage from line 5	=			6
Line 1 minus line 6 (if negative, enter "0")			=	7

Enter the amount from line 7 on line 58080 in the NB column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount			9,868 00	1
Your spouse's or common-law partner's net income from line 23600 of their return			-	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,970)	=	3

Enter the amount from line 3 on line 58120 in the NB column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount			9,868 00	1
Your eligible dependant's net income from line 23600 of their return			-	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,970)	=	3

Enter the amount from line 3 on line 58160 in the NB column in Part 3.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	12,068 00	12,068 00	12,068 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$4,990 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the NB column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).			=	6

Enter the total from line 6 on line 58200 in the NB column in Part 3.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	22,027 00	22,027 00	22,027 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$4,989 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the NB column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 in the NB column in Part 3.

Line 58440 – Disability amount for self

Complete this calculation if you were **under 18 years of age** on December 31, 2021:

Base amount				8,552 00	1
Maximum amount			4,989 00		2
Total child care and attendant care expenses for you claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,922 00			4
Line 3 minus line 4 (if negative, enter "0")	=		-		5
Line 2 minus line 5 (if negative, enter "0")			=	+	6
Line 1 plus line 6			(maximum \$13,541)	=	7

Enter the amount from line 7 on line 58440 in the NB column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was **not** a resident of New Brunswick at the end of the year, Form NB428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of New Brunswick at the end of the year.

Base amount					8,552 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.						
Maximum amount			4,989 00			2
Total child care and attendant care expenses for this dependant claimed by you or another person						3
Threshold for child and attendant care expenses	-	2,922 00				4
Line 3 minus line 4 (if negative, enter "0")	=		-			5
Line 2 minus line 5 (if negative, enter "0")			=	+		6
Line 1 plus line 6			(maximum \$13,541)	=		7
Enter the amount from line 27 of the dependant's Form NB428.				+		8
Line 7 plus line 8				=		9
Dependant's taxable income from line 26000 of their return				-		10
Line 9 minus line 10 (if negative, enter "0")				=		11
Enter whichever is less: amount from line 7 or line 11.						12
			Allowable amount for this dependant			

Enter on line 58480 in the NB column in Part 3 the total of allowable amounts claimed for **all** dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later

Medical expenses from line 33099 of your return				1
Enter whichever is less : \$2,390 or 3% of the amount on line 23600 of your return.	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter the amount on line 3 on line ME in the NB column in Part 3.

Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter whichever is less : \$2,390 or 3% of the dependant's net income from line 23600 of their return.	-	-	-	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				4

Enter the total from line 4 on line 58729 in the NB column in Part 3.

Line 13 – New Brunswick dividend tax credit

Amount from line 12000 of your return		A						
Amount from line 12010 of your return	-	B	x	2.75%	=			1
Amount A minus amount B	=	C	x	14%	=	+		2
Line 1 plus line 2						=		3

Enter the amount from line 3 on line 13 of Form NB428MJ in Part 4.

Line 57 – New Brunswick political contribution tax credit

If your total political contributions are **more than \$1,075**, enter \$500 on line 57 of Form NB428MJ in Part 4.
If not, use the amount from line 61550 of Form NB428MJ in Part 4 to complete the appropriate column below.

	Line 61550 is \$200 or less	Line 61550 is more than \$200 but not more than \$550	Line 61550 is more than \$550	
Enter your total political contributions from line 61550 of Form NB428MJ in Part 4.				1
Line 1 minus line 2 (cannot be negative)	- 0.00	- 200.00	- 550.00	2
Line 3 multiplied by the percentage from line 4	=	=	=	3
Line 5 plus line 6	x 75%	x 50%	x 33.33%	4
	=	=	=	5
	+ 0.00	+ 150.00	+ 325.00	6
	=	=	=	7

Enter the amount from line 7 on line 57 of Form NB428MJ in Part 4.

Complete this form if you have income allocated to ON in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return. _____ | _____ **1**

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$45,142 or less	Line 1 is more than \$45,142 but not more than \$90,287	Line 1 is more than \$90,287 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0.00	– 45,142.00	– 90,287.00	– 150,000.00	– 220,000.00	3
Line 4 multiplied by the percentage from line 5	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	4
Line 6 plus line 7	+ 0.00	+ 2,279.67	+ 6,410.44	+ 13,074.41	+ 21,586.41	5
Ontario tax on taxable income						6
						7
						8

Ontario tax on taxable income from line 8 _____ | _____ **9**

Ontario non-refundable tax credits from line D in the ON column in Part 3 of your Form T2203 – | _____ **10**

Line 9 minus line 10 (if negative, enter "0") = | _____ **11**

Ontario minimum tax carryover:

Amount from line 11 above _____ | _____ **12**

Residents of Ontario only:

Ontario dividend tax credit (use Worksheet ON428MJ) – | _____ **13**

Line 12 minus line 13 (if negative, enter "0") = | _____ **14**

Amount from line 40427 of your return _____ | _____ × 33.67% = _____ **15**

Enter **whichever is less**: amount from line 14 or line 15. – | _____ **16**

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

Percentage of income allocated to ON in Part 1 of your Form T2203 × | _____ % **18**

Line 17 multiplied by the percentage from 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 27 and continue on line 28.

Adjustments for residents of Ontario

Total of amounts from lines 58330 and 58360 in the ON column in Part 3 of your Form T2203 _____ | _____ × 5.05% = _____ **20**

Percentage of income **not** allocated to ON: _____ | _____ 100% **21**

Percentage from line 18 – | _____ % **22**

Line 21 minus line 22 = | _____ % **23**

Line 20 multiplied by the percentage from line 23 = | _____ **24**

Line 19 minus line 24 (if negative, enter "0") = | _____ **25**

Ontario unallocated tax on split income (complete Form T1206) + | _____ **26**

Line 25 plus line 26 = | _____ **27**

Adjusted Ontario income tax

Ontario surtax:

Amount from line 17 above _____ | _____ **28**

Complete lines 29 to 31 if the amount on line 28 is **more than \$4,874**.

If the amount is **less than \$4,874**, enter "0" on line 32 and continue on line 33.

(Line 28 _____ | _____ – \$4,874) × 20% (if negative, enter "0") = _____ **29**

(Line 28 _____ | _____ – \$6,237) × 36% (if negative, enter "0") = _____ + _____ **30**

Line 29 plus line 30 = | _____ **31**

Line 31 _____ | _____ × percentage from line 18 _____ % = _____ **32**

Line 27 plus line 32 = | _____ **33**

Continue on the next page.

Amount from line 33 of the previous page			34
Residents of Ontario only:			
Ontario dividend tax credit from line 13 of the previous page	-		35
Line 34 minus line 35 (if negative, enter "0")	=		36
Ontario additional tax for minimum tax purposes:			
If you entered an amount on line 98 of Form T691, use Worksheet ON428MJ to calculate your additional tax for minimum tax purposes.			
	+		37
Line 36 plus line 37	=		38

Ontario tax reduction (residents of Ontario only)

Enter "0" on line 49 if **any** of the following applies to you:

- You were **not** a resident of Canada at the beginning of the year
- You were **not** a resident of Ontario on December 31, 2021
- There is an amount on line 37
- The amount on line 38 is "0"
- Your return is filed for you by a trustee in bankruptcy
- You are **not** claiming an Ontario tax reduction

If **none** of the above applies to you, complete lines 39 to 49 to calculate your Ontario tax reduction.

Basic reduction	251 00	x	percentage from line 18	% =			39
If you had a spouse or common-law partner on December 31, 2021, only the individual with the higher net income can claim the amounts on lines 42 and 45.							
Reduction for dependent children born in 2003 or later:							
Number of dependent children	60969	x	\$464 =				40
Percentage from line 18		x	% =				41
Line 40 multiplied by the percentage from line 41		=			+		42
Reduction for dependants with a mental or physical impairment:							
Number of dependants	60970	x	\$464 =				43
Percentage from line 18		x	% =				44
Line 43 multiplied by the percentage from line 44		=			+		45
Add lines 39, 42, and 45.		=					46
Amount from line 46 above		x	2 =				47
Amount from line 38 above		-					48
Line 47 minus line 48 (if negative, enter "0")		=					49
Line 38 minus line 49 (if negative, enter "0")		=					50
If you were not a resident of Ontario at the end of the year, enter the amount from line 50 on line 60.							

Residents of Ontario only:

Ontario foreign tax credit (complete Form T2036)							51
Line 50 minus line 51 (if negative, enter "0")		=					52
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428-A MJ)	62140						53
Percentage from line 18		x	% =				54
Line 53 multiplied by the percentage from line 54		=					55
Line 52 minus line 55 (if negative, enter "0")		=					56
Community food program donation tax credit for farmers:							
Enter the amount of qualifying donations that have also been claimed as a charitable donation.							
	62150	x	25% =				57
Line 56 minus line 57 (if negative, enter "0")		=					58
Ontario health premium (use Worksheet ON428MJ)		+					59
Line 58 plus line 59		=					60
Enter this amount on line 5 in Part 5 of your Form T2203.							Ontario tax

See the privacy notice on your return.



Low-income Individuals and Families Tax (LIFT) Credit

T2203 – 2021
Schedule ON428–A MJ

Protected B when completed

To find out if you are eligible for the Low-income individuals and families tax (LIFT) credit, see the Ontario Information Guide in your tax package. Complete this schedule and **attach a copy** to your return.

Calculating your maximum allowable credit

Amount from line 10100 of your return			1
Amount from line 10400 of your return	+		2
Line 1 plus line 2	=		3
Applicable rate	×	5.05%	4
Line 3 multiplied by the percentage from line 4	=	(maximum \$850)	5

Calculating your adjusted net income

Amount from line 23600 of your return			6
Amount from line 21300 of your return	+		7
Amount of Registered disability savings plan (RDSP) income repayment included on line 23200 of your return	+		8
Add lines 6 to 8.	=		▶ 9
Amount from line 11700 of your return			10
Amount of RDSP income included on line 12500 of your return	+		11
Line 10 plus line 11	=		▶ - 12
Line 9 minus line 12 (if negative, enter "0")			13
Your adjusted net income			= 13

If you were **single** at the end of the year, complete Part A to calculate your credit.

If you had a **spouse or common-law partner** at the end of the year, complete Part B on the next page.

Part A – Calculating the credit for single individuals

Amount from line 5 above		(maximum \$850)	14
Amount from line 13 above			15
Individual income threshold	-	30,000.00	16
Line 15 minus line 16 (if negative, enter "0")	=		17
Applicable rate	×	10%	18
Line 17 multiplied by the percentage from line 18	=		▶ - 19
Line 14 minus line 19 (if negative, enter "0")			= 20

Enter the amount from line 20 on **line 62140** of Form ON428MJ in Part 4 of your Form T2203.

Continue on the next page.

Part B – Calculating the credit for individuals with a spouse or common-law partner

Amount from line 23600 of your spouse's or common-law partner's return			21	
Amount from line 21300 of your spouse's or common-law partner's return	+		22	
Amount of RDSP income repayment included on line 23200 of your spouse's or common-law partner's return	+		23	
Add lines 21 to 23.	=		▶	24
Amount from line 11700 of your spouse's or common-law partner's return			25	
Amount of RDSP income included on line 12500 of your spouse's or common-law partner's return	+		26	
Line 25 plus line 26	=		▶ -	27
Line 24 minus line 27 (if negative, enter "0")		Your spouse's or common-law partner's adjusted net income	=	28
Amount from line 5 of the previous page			(maximum \$850)	29
Amount from line 13 of the previous page				30
Individual income threshold	-	30,000.00		31
Line 30 minus line 31 (if negative, enter "0")	=			32
Amount from line 30 above				33
Amount from line 28 above	+			34
Line 33 plus line 34	=			35
Adjusted family net income				
Family income threshold	-	60,000.00		36
Line 35 minus line 36 (if negative, enter "0")	=			37
Enter whichever is more : amount from line 32 or line 37.				38
Applicable rate	x	10%		39
Line 38 multiplied by the percentage from line 39	=		▶ -	40
Line 29 minus line 40 (if negative, enter "0")	=			41
Enter the amount from line 41 on line 62140 of Form ON428MJ in Part 4 of your Form T2203.				

See the privacy notice on your return.



Ontario Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2021
Schedule ON(S2)MJ
Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below if they were a resident of Ontario at the end of the year.

If your spouse or common-law partner was not a resident of Ontario at the end of the year, complete Form ON428 or Form ON428MJ in Part 4, and this schedule, as if they were a resident of Ontario at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form ON428 or in the ON column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form ON428 as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form ON428. _____ | _____ 1

Pension income amount:

Enter the amount from line 58360 of their Form ON428. _____ | _____ 2
(maximum \$1,504) +

Disability amount:

Enter the amount from line 58440 of their Form ON428. _____ | _____ 3
+

Add lines 1 to 3. _____ | _____ 4
=

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

Enter the amount from line 26000 of their return on line 5 if it is **\$45,142 or less**.

If it is **more than \$45,142**, enter the result of the following calculation:

Amount from line 8 of their Form ON428 _____ | _____ 5
÷ 5.05% =

Amount from line 58040 of their Form ON428 _____ | _____ 6
+

Amount from line 24 of their Form ON428 _____ | _____ 7
+

Amount from line 58560 of their Form ON428 _____ | _____ 8
+

Add lines 6 to 8. _____ | _____ 9
=

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

Line 5 minus line 9 (if negative, enter "0") _____ | _____ 10
=

Ontario amounts transferred from your spouse or common-law partner

Line 4 minus line 10 (if negative, enter "0") _____ | _____ 11
=

Enter the amount from line 11 on line 58640 in the ON column in Part 3 of your Form T2203.

See the privacy notice on your return.



Ontario Tuition and Education Amounts

T2203 – 2021
Schedule ON(S11)MJ
Protected B when completed

If you were a student who was a resident of Ontario at the end of the year, complete Schedule ON(S11), Ontario Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

If you were a student who was **not** a resident of Ontario at the end of the year but you have income allocated to Ontario in Part 1 of your Form T2203, complete this schedule to calculate your Ontario tuition and education amounts.

Do not attach Schedule ON(S11) or Schedule ON(S11)MJ to your return.

Note: If you were resident in a province or territory other than Ontario on December 31, 2017, you **cannot** claim your unused tuition and education amounts.

Unused tuition and education amounts:

Enter your unused Ontario tuition and education amounts from your 2020 notice of assessment or reassessment.

	1
--	---

Enter the amount from line 26000 of your return on line 2 if it is **\$45,142 or less**.

If it is **more than \$45,142**, enter the result of the following calculation:

Amount from line 8 of Form ON428MJ in Part 4 of your Form T2203	÷ 5.05% =		2
Enter the amount from subtotal (S11)MJ of the ON column in Part 3 of Form T2203.	-		3
Line 2 minus line 3 (if negative, enter "0")	=		4

Enter **whichever is less:**
amount from line 1 or line 4.

**Your unused Ontario tuition and
education amounts claimed for 2021**

	5
--	---

Enter the amount from line 5 on line 58560 in the ON column in Part 3 of your Form T2203.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.

Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$39,546 or less**, enter \$5,312 on line 58080 in the ON column in Part 3
- **\$74,960 or more**, enter "0" on line 58080 in the ON column in Part 3

Otherwise, complete the calculation below.

Maximum amount			5,312 00	1
Amount from line 23600 of your return				2
Income threshold	–	39,546 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Line 4 multiplied by the percentage from line 5	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter the amount from line 7 on line 58080 in the ON column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount			10,162 00	1
Your spouse's or common-law partner's net income from line 23600 of their return	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$9,238)		3

Enter the amount from line 3 on line 58120 in the ON column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount			10,162 00	1
Your eligible dependant's net income from line 23600 of their return	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$9,238)		3

Enter the amount from line 3 on line 58160 in the ON column in Part 3.

Line 58185 – Ontario caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	22,672 00	22,672 00	22,672 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$5,128 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the ON column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58185 in the ON column in Part 3.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount					8,790 00	1
Maximum amount			5,127 00			2
Total child care and attendant care expenses for you claimed by you or another person						3
Threshold for child and attendant care expenses	-	3,003 00				4
Line 3 minus line 4 (if negative, enter "0")	=			-		5
Line 2 minus line 5 (if negative, enter "0")	=					6
Line 1 plus line 6					(maximum \$13,917)	7

Enter the amount from line 7 on line 58440 in the ON column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was not a resident of Ontario at the end of the year, Form ON428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Ontario at the end of the year.

Base amount					8,790 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.						
Maximum amount			5,127 00			2
Total child care and attendant care expenses for this dependant claimed by you or another person						3
Threshold for child and attendant care expenses	-	3,003 00				4
Line 3 minus line 4 (if negative, enter "0")	=			-		5
Line 2 minus line 5 (if negative, enter "0")	=					6
Line 1 plus line 6					(maximum \$13,917)	7
Enter the amount from line 28 of the dependant's Form ON428.						8
Line 7 plus line 8						9
Dependant's taxable income from line 26000 of their return						10
Line 9 minus line 10 (if negative, enter "0")	=					11
Enter whichever is less: amount from line 7 or line 11.						12
Allowable amount for this dependant						

Enter on line 58480 in the ON column in Part 3 the total of allowable amounts claimed for **all** dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner and your dependent children born in 2004 or later

Allowable Ontario medical expenses ⁽¹⁾ Enter this amount on line 57880 in the ON column in Part 3.						1
Enter whichever is less: \$2,462 or 3% of the amount on line 23600 of your return.	-					2
Line 1 minus line 2 (if negative, enter "0")	=					3

Enter the amount from line 3 on line ME in the ON column in Part 3.

- (1) The medical expenses you can claim on line 1 are the same as those you can claim on line 33099 of your return, **except** for the following:
- If the amount you claimed for medical expenses on your return includes an amount for attendant care expenses that was limited to \$10,000 (\$20,000 in the year of death), the maximum Ontario claim for attendant care expenses is \$15,046 (\$30,091 in the year of death)
 - The maximum Ontario claim for the cost of a van adapted for transporting a patient who requires the use of a wheelchair is \$7,523
 - The maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$3,009

The medical expenses you claim also have to cover the **same 12-month period** ending in 2021 and must be expenses that were not claimed for 2020.

Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Allowable Ontario medical expenses for other dependant (1)				1
Enter whichever is less : \$2,462 or 3% of the dependant's net income from line 23600 of their return.	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$13,274 per dependant)	=	=	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any)				4

Enter the total from line 4 on line 58729 in the ON column in Part 3.

(1) The medical expenses you can claim on line 1 are the same as those you can claim on line 33099 of your return, **except** for the following:

- If the amount you claimed for medical expenses on your return includes an amount for attendant care expenses that was limited to \$10,000 (\$20,000 in the year of death), the maximum Ontario claim for attendant care expenses is \$15,046 (\$30,091 in the year of death)
- The maximum Ontario claim for the cost of a van adapted for transporting a patient who requires the use of a wheelchair is \$7,523
- The maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$3,009

The medical expenses you claim also have to cover the **same 12-month period** ending in 2021 and must be expenses that were not claimed for 2020.

Line 15 – Ontario dividend tax credit

Amount from line 12000 of your return		A							
Amount from line 12010 of your return	-	B	x	2.9863%	=				1
Amount A minus amount B	=	C	x	10%	=	+			2
Line 1 plus line 2						=			3

Enter the amount from line 3 on line 15 of Form ON428MJ in Part 4.

Line 37 – Ontario Additional tax for minimum tax purposes

Complete this calculation if you entered an amount on line 98 of your Form T691.

Ontario basic additional tax:									
Amount from line 98 of your Form T691		x	33.67%	=					1
Percentage of income allocated to ON in Part 1 of your Form T2203		x	%						2
Line 1 multiplied by the percentage from line 2		=							3
Ontario surtax on additional tax:									
Amount from line 1 above									4
Amount from line 30 of Form ON428MJ in Part 4		+							5
Line 4 plus line 5		=							6

If the amount on line 6 is **more than \$4,874**, complete lines 7 to 14.

If not, enter the amount from line 3 on line 37 of Form ON428MJ in Part 4.

(Line 6	-	\$4,874)	x	20%	(if negative, enter "0")	=				7
(Line 6	-	\$6,237)	x	36%	(if negative, enter "0")	=	+			8
Line 7 plus line 8						=				9
Amount from line 33 of Form ON428MJ in Part 4						-				10
Line 9 minus line 10						=				11
Percentage from line 2 above			x	%						12
Line 11 multiplied by the percentage from line 12			=				+			13
Line 3 plus line 13						=				14

Enter the amount from line 14 on line 37 of Form ON428MJ in Part 4.

Line 61 – Ontario health premium

Enter your **taxable income** from line 26000 of your return.

1

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Taxable income	Ontario health premium
\$20,000 or less	\$0
more than \$20,000 but not more than \$25,000	<input type="text"/>
more than \$25,000 but not more than \$36,000	\$300
more than \$36,000 but not more than \$38,500	<input type="text"/>
more than \$38,500 but not more than \$48,000	\$450
more than \$48,000 but not more than \$48,600	<input type="text"/>
more than \$48,600 but not more than \$72,000	\$600
more than \$72,000 but not more than \$72,600	<input type="text"/>
more than \$72,600 but not more than \$200,000	\$750
more than \$200,000 but not more than \$200,600	<input type="text"/>
more than \$200,600	\$900
Enter the result on line 61 of Form ON428MJ in Part 4.	



Part 4 – Manitoba tax (multiple jurisdictions)

T2203 – 2021
Form MB428MJ

Protected B when completed

Complete this form if you have income allocated to MB in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return.

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$33,723 or less	Line 1 is more than \$33,723 but not more than \$72,885	Line 1 is more than \$72,885	
Amount from line 1	- 0.00	- 33,723.00	- 72,885.00	1
Line 2 minus line 3 (cannot be negative)	=	=	=	2
Line 4 multiplied by the percentage from line 5	x 10.8%	x 12.75%	x 17.4%	3
Line 6 plus line 7	=	=	=	4
Manitoba tax on taxable income	+ 0.00	+ 3,642.08	+ 8,635.24	5
Manitoba tax on taxable income from line 8	=	=	=	6
Manitoba unallocated tax on split income (complete Form T1206)			+ 0.00	7
Line 9 plus line 10			=	8
Manitoba non-refundable tax credits from line D in the MB column in Part 3 of your Form T2203				9
Residents of Manitoba only: Manitoba dividend tax credit (use Worksheet MB428MJ)		+ 0.00		10
Manitoba minimum tax carryover: Amount from line 40427 of your return x 50% =		+ 0.00		11
Add lines 12 to 14.		=		12
Line 11 minus line 15 (if negative, enter "0")			- 0.00	13
Manitoba additional tax for minimum tax purposes: Form T691: line 111 minus line 112 x 50% =			+ 0.00	14
Line 16 plus line 17			=	15
Percentage of income allocated to MB in Part 1 of your Form T2203			x %	16
Line 18 multiplied by the percentage from line 19			=	17

If you were **not** a resident of Manitoba, enter the amount from line 20 on line 28 below and continue on line 29.

Adjustments for residents of Manitoba

Total of amounts from lines 58315, 58316, 58325, 58326, 58330, and 58360 in the MB column in Part 3 of your Form T2203	x 10.8% =			21
Manitoba dividend tax credit from line 13 above		+ 0.00		22
Line 21 plus line 22		=		23
Percentage of income not allocated to MB:	100%			24
Percentage from line 19	- %			25
Line 24 minus line 25	= %			26
Line 23 multiplied by the percentage from line 26		x %		27
Line 20 minus line 27 (if negative, enter "0")		=		28
Adjusted Manitoba income tax				28

Continue on the next page.

Amount from line 28 of the previous page				29
Manitoba political contributions made in 2021	61794		30	
Manitoba political contribution tax credit (use Worksheet MB428MJ)		(maximum \$1,000)	-	31
Line 29 minus line 31 (if negative, enter "0")			=	32
Enter your labour-sponsored funds tax credit from Slip T2C (MAN.)			60800	•33
Line 32 minus line 33 (if negative, enter "0")			=	34
Residents of Manitoba only:				
Provincial foreign tax credit (complete Form T2036)			-	35
Line 34 minus line 35 (if negative, enter "0")			=	36
Manitoba community enterprise development tax credit (complete Form T1256)			60830	•37
Line 36 minus line 37 (if negative, enter "0")			=	38
Manitoba small business venture capital tax credit for individuals (complete Form T1256-1)		(maximum \$120,000)	60850	•39
Line 38 minus line 39 (if negative, enter "0")			=	40
Manitoba employee share purchase tax credit (complete Form T1256-2)			60860	•41
Line 40 minus line 41 (if negative, enter "0")			=	42
Manitoba mineral exploration tax credit (complete Form T1241)			60920	•43
Line 42 minus line 43 (if negative, enter "0")			=	
Enter this amount on line 6 in Part 5 of your Form T2203.			Manitoba tax	44

See the privacy notice on your return.

Information About Schedule MB428–A MJ, Manitoba Family Tax Benefit

Line 2 – Amount for dependent spouse or common-law partner

Claim \$2,065 if you claimed the spouse or common-law partner amount on line 58120 in the MB column in Part 3.

Line 3 – Amount for an eligible dependant

Claim \$2,065 if you claimed the amount for an eligible dependant on line 58160 in the MB column in Part 3.

Line 4 – Age amount for self if you were born in 1956 or earlier

Claim \$2,065 if you were born in 1956 or earlier.

Line 5 – Age amount for spouse or common-law partner who was born in 1956 or earlier

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 11 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 12 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 on line 60720 the number of disability claims you are making.

Claim \$2,752 for **each** of the following:

- the disability amount you claimed on line 58440 in the MB column in Part 3
- each disability amount claimed on line 58480 in the MB column in Part 3 of your Form T2203 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 58480 for the same dependant, you must agree on who will claim the amount on line 7 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 2003 or earlier

Enter on line 60740 the number of disabled dependants you are claiming. Do **not** include any dependant you claimed the amount for an eligible dependant for on line 3.

Claim \$2,752 for each disabled dependant 18 years of age or older you (or your spouse or common-law partner) claimed an amount for on line 58200 in the MB column in Part 3 of your Form T2203 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 58200 for the same dependant, you must agree on who will claim the amount on line 8 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 2003 or later

Enter on line 60760 the number of dependent children you have. Do **not** include any dependant you claimed the amount for an eligible dependant for on line 3, or the amount for disabled dependants for on line 8.

Claim \$2,752 for **each** child who was 18 years of age or younger on December 31, 2021, if **all** of the following conditions apply:

- You are the parent of the child
- The child was a resident of Canada and lived with you in 2021
- No one else is claiming this amount for the child
- No one is claiming an amount for a spouse or common-law partner (line 58120), an amount for an eligible dependant (line 58160), or an amount for infirm dependants age 18 or older (line 58200) for the child on their Form MB428 or in the MB column in Part 3
- No one (such as a foster parent) has received a special allowance under the Children's Special Allowances Act 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 the amount on line 9. If you cannot agree, only the individual with the higher net income can claim the amount.

Complete the chart for "Details of dependent children born in 2003 or later" on Schedule MB428–A MJ, Manitoba Family Tax Benefit in Part 4.



Manitoba Family Tax Benefit

T2203 – 2021
Schedule MB428–A MJ
Protected B when completed

Complete this schedule to claim the family tax benefit. **Attach a copy of this schedule to your return.**

Basic amount			2,065	00	1
Amount for dependent spouse or common-law partner claimed on line 58120 in the MB column in Part 3 of your Form T2203	Claim \$2,065	+			2
Amount for an eligible dependant claimed on line 58160 in the MB column in Part 3 of your Form T2203	Claim \$2,065	+			3
Age amount for self if you were born in 1956 or earlier	Claim \$2,065	+			4
Age amount for spouse or common-law partner who was born in 1956 or earlier	Claim \$2,065	60700	+		5
Disability amount for spouse or common-law partner	Claim \$2,752	60710	+		6
Disability amount for self or for a dependant other than your spouse or common-law partner					
Number of disability claims	60720	× \$2,752 =	+		7
Amount for disabled dependants born in 2003 or earlier					
Number of disabled dependants	60740	× \$2,752 =	+		8
Amount for dependent children born in 2003 or later (complete the chart below)					
Number of dependent children	60760	× \$2,752 =	+		9
Add lines 1 to 9.			=		10
Enter your net income from line 23600 of your return.		× 9% =	-		11
Line 10 minus line 11 (if negative, enter "0")					
Enter this amount on line 61470 in the MB column in Part 3 of your Form T2203.	Family tax benefit		=		12

Details of dependent children born in 2003 or later (if you need more space, attach a separate sheet of paper)

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

See the privacy notice on your return.



Manitoba Amounts Transferred from your Spouse or Common-Law Partner

**T2203 – 2021
Schedule MB(S2)MJ**

Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below if they were a resident of Manitoba at the end of the year.

If your spouse or common-law partner was **not** a resident of Manitoba at the end of the year, complete Form MB428 or Form MB428MJ in Part 4, and this schedule, as if they were a resident of Manitoba at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form MB428 or in the MB column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form MB428 as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form MB428.

Pension income amount:

Enter the amount from line 58360 of their Form MB428.

(maximum \$1,000)

Disability amount:

Enter the amount from line 58440 of their Form MB428.

Tuition and education amounts:

Enter the provincial amount designated to you from their forms T2202, TL11A, and/or TL11C. (if they were not a resident of Manitoba, complete Schedule MB(S11)MJ using their information to calculate the amount to enter)

Add lines 1 to 4.

		1
+		2
+		3
+		4
=		5

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

Enter the amount from line 26000 of their return on line 6 if it is **\$33,723 or less**.

If it is **more than \$33,723**, enter the result of the following calculation:

Amount from line 8 of their Form MB428	÷	10.8%	=			
						6
Amount from line 58040 of their Form MB428						7
	+					8
Amount from line 28 of their Form MB428						9
	+					10
Add lines 7 to 9.	=				▶	10

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

Line 6 minus line 10 (if negative, enter "0")

Line 5 minus line 11 (if negative, enter "0").

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

		11
▶	-	
	=	12

Enter the amount from line 12 on line 58640 in the MB column in Part 3 of your Form T2203.

See the privacy notice on your return.



Manitoba Tuition and Education Amounts

T2203 – 2021
Schedule MB(S11)MJ

Protected B when completed

If you were a student who was a resident of Manitoba at the end of the year, complete Schedule MB(S11), Manitoba Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition receipts) to complete this schedule.

If you were a student who was **not** a resident of Manitoba at the end of the year but you have income allocated to Manitoba in Part 1 of your Form T2203, complete this schedule to calculate your Manitoba tuition and education amounts.

If you are the **designated individual** of a student who was **not** a resident of Manitoba at the end of the year, use this schedule to calculate the amount you can claim as a transfer. Complete this schedule for **each student** as if they were a resident of Manitoba at the end of the year.

Do not attach Schedule MB(S11) or Schedule MB(S11)MJ to your return.

Unused tuition and education amounts:

Enter your unused federal tuition, education, and textbook amounts from your 2020 notice of assessment or reassessment.

Enter the amount from line 9 of your federal Schedule 11.

Education amount for 2021:

If you ticked box 32005 of your federal Schedule 11, do **not** complete line 3.

Instead, complete line 4 by adding the number of months you entered on line 32010 and line 32020 of your federal Schedule 11 (up to a maximum of 12 months).

Number of months from line 32010 of your federal Schedule 11	× \$120 =	+		3
Number of months from line 32020 of your federal Schedule 11	× \$400 =	+		4
Add lines 2 to 4.	Total 2021 tuition and education amounts	=		5
Line 1 plus line 5	Total available tuition and education amounts	=		6

As the student, enter the amount from line 26000 of your return on line 7 if it is **\$33,723 or less**.

If it is **more than \$33,723**, enter the result of the following calculation:

Amount from line 8 of Form MB428MJ in Part 4 of your Form T2203	÷ 10.8% =			7
Enter the amount from Subtotal (S11)MJ in the MB column in Part 3 of your Form T2203.	-			8
Line 7 minus line 8 (if negative, enter "0")	=			9
Unused tuition and education amounts claimed for 2021: Enter whichever is less : amount from line 1 or line 9	-			10
Line 9 minus line 10	=			11
2021 tuition and education amount: Enter whichever is less : amount from line 5 or line 11	+			12
Line 10 plus line 12	Manitoba tuition and education amounts claimed by the student for 2021	=		13

If you are the student, enter the amount from line 13 on line 58560 in the MB column in Part 3 of your Form T2203.

If you are the designated individual, complete the following section to claim the student's current-year unused provincial tuition and education amounts available to transfer.

Amount from line 5	(maximum \$5,000)			14
Amount from line 12	-			15
Line 14 minus line 15 (if negative, enter "0")	Unused provincial tuition and education amounts available to transfer	=		16

Enter the amount from line 19 of the student's Schedule (S11) for their province or territory of residence. (For a student residing in Quebec, use line 23 from their federal Schedule 11. For a student residing in New Brunswick, use line 16 from their Schedule NB(S11). For a student residing in British Columbia, use line 16 from their Schedule BC(S11). For a student residing in Yukon, use line 18 from their Schedule YT(S11). For a student residing in Nunavut, use line 23 from their Schedule NU(S11).)

Enter the provincial amount the student is transferring as specified on their forms (cannot be more than line 16 or line 17).	Manitoba tuition and education amounts transferred			18
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Enter the amount from line 18 on line 58600 in the MB column in Part 3 of your Form T2203 or on line 4 of your Schedule MB(S2)MJ.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.
Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$27,749 or less**, enter \$3,728 on line 58080 in the MB column in Part 3
- **\$52,602 or more**, enter "0" on line 58080 in the MB column in Part 3

Otherwise, complete the calculation below.

Maximum amount			3,728 00	1
Amount from line 23600 of your return				2
Income threshold	-	27,749 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Line 4 multiplied by the percentage from line 5	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter the amount from line 7 on line 58080 in the MB column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount			9,134 00	1
Your spouse's or common-law partner's net income from line 23600 of their return	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter the amount from line 3 on line 58120 in the MB column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount			9,134 00	1
Your eligible dependant's net income from line 23600 of their return	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter the amount from line 3 on line 58160 in the MB column in Part 3.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	8,720 00	8,720 00	8,720 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$3,605 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the MB column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58200 in the MB column in Part 3.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	15,917 00	15,917 00	15,917 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$3,605 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the MB column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 in the MB column in Part 3.

Note: You may also be able to claim the primary caregiver tax credit on your Form MB479, Manitoba Credits.

For more information, read line 68 under "Other tax credits" in the "Information for residents of Manitoba" section of your tax package.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount				6,180 00	1
Maximum amount			3,605 00		2
Total child care and attendant care expenses for you claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,112 00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")					6
Line 1 plus line 6			(maximum \$9,785)	=	7

Enter the amount from line 7 on line 58440 in the MB column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was not a resident of Manitoba at the end of the year, Form MB428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Manitoba at the end of the year.

Base amount					6,180 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.						
Maximum amount				3,605 00		2
Total child care and attendant care expenses for this dependant claimed by you or another person						3
Threshold for child and attendant care expenses	-	2,112 00				4
Line 3 minus line 4 (if negative, enter "0")	=					5
Line 2 minus line 5 (if negative, enter "0")						6
Line 1 plus line 6				(maximum \$9,785)		7
Enter the amount from line 33 of the dependant's Form MB428.					+	8
Line 7 plus line 8					=	9
Dependant's taxable income from line 26000 of their return					-	10
Line 9 minus line 10 (if negative, enter "0")					=	11
Enter whichever is less: amount from line 7 or line 11						12
Allowable amount for this dependant						

Enter on line 58480 in the MB column in Part 3 the total of allowable amounts claimed for **all** dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later

Medical expenses from line 33099 of your return					1
Enter whichever is less : \$1,728 or 3% of the amount on line 23600 of your return	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3

Enter the amount from line 3 on line ME in the MB column in Part 3.

Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter whichever is less : \$1,728 or 3% of the dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				4

Enter the total from line 4 on line 58729 in the MB column in Part 3.

Line 13 – Manitoba dividend tax credit

Amount from line 12000 of your return		A			
Amount from line 12010 of your return	-	B	x 0.7835% =		1
Amount A minus amount B	=	C	x 8% =	+	2
Line 1 plus line 2				=	3

Enter the amount from line 3 on line 13 of Form MB428MJ in Part 4.

Line 31 – Manitoba political contribution tax credit

If your total political contributions are **more than \$2,325**, enter \$1,000 on line 31 of Form MB428MJ in Part 4.

If **not**, use the amount from line 61794 of Form MB428MJ to complete the appropriate column below.

	Line 61794 is \$400 or less	Line 61794 is more than \$400 but not more than \$750	Line 61794 is more than \$750	
Enter your total political contributions from line 61794 of Form MB428MJ in Part 4.				1
Line 1 minus line 2 (cannot be negative)	- 0.00	- 400.00	- 750.00	2
Line 3 multiplied by the percentage from line 4	=	=	=	3
Line 5 plus line 6	x 75%	x 50%	x 33.33%	4
	=	=	=	5
	+ 0.00	+ 300.00	+ 475.00	6
	=	=	=	7

Enter the amount from line 7 on line 31 of Form MB428MJ in Part 4.

Complete this form if you have income allocated to SK in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return.

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$45,677 or less	Line 1 is more than \$45,677 but not more than \$130,506	Line 1 is more than \$130,506	
Amount from line 1				1
Line 2 minus line 3 (cannot be negative)	- 0.00	- 45,677.00	- 130,506.00	3
Line 4 multiplied by the percentage from line 5	x 10.5%	x 12.5%	x 14.5%	5
Line 6 plus line 7	+ 0.00	+ 4,796.09	+ 15,399.71	7
Saskatchewan tax on taxable income	=	=	=	8
Saskatchewan tax on taxable income from line 8				9
Residents of Saskatchewan only: Saskatchewan farm and small business capital gains tax credit (complete Form T1237)			61499 -	10
Line 9 minus line 10			=	11
Saskatchewan unallocated tax on split income (complete Form T1206)			+	12
Line 11 plus line 12			=	13
Saskatchewan non-refundable tax credits from line C in the SK column in Part 3 of your Form T2203				14
Residents of Saskatchewan only: Saskatchewan dividend tax credit (use Worksheet SK428MJ)		+		15
Saskatchewan minimum tax carryover: Amount from line 40427 of your return	x 50% =	+		16
Add lines 14 to 16.		=		17
Line 13 minus line 17 (if negative, enter "0")			=	18
Saskatchewan additional tax for minimum tax purposes: Form T691: Line 111 minus line 112	x 50% =		+	19
Line 18 plus line 19			=	20
Percentage of income allocated to SK in Part 1 of your Form T2203			x %	21
Line 20 multiplied by the percentage from line 21			=	22

If you were **not** a resident of Saskatchewan, enter the amount from line 22 on line 32 below and continue on line 33.

Adjustments for residents of Saskatchewan

Amount from line 58360 of the SK column in Part 3 of your Form T2203	x 10.5% =			23
Saskatchewan dividend tax credit from line 15 above		+		24
Line 23 plus line 24		=		25
Percentage of income not allocated to SK:	100%		26	
Percentage from line 21	- %		27	
Line 26 minus line 27	= %	x %		28
Line 25 multiplied by the percentage from line 28		=		29
Line 22 minus line 29 (if negative, enter "0")				30
Adjusted Saskatchewan income tax				30
Provincial foreign tax credit (complete Form T2036)				31
Line 30 minus line 31 (if negative, enter "0")				32

Continue on the next page.

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below if they were a resident of Saskatchewan at the end of the year.

If your spouse or common-law partner was not a resident of Saskatchewan at the end of the year, complete Form SK428 or Form SK428MJ in Part 4, and this schedule, as if they were a resident of Saskatchewan at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form SK428 or in the SK column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form SK428 as if they were filing a return and attach their information slips.

Amount for dependent children born in 2003 or later:

Enter the amount from line 58210 of their Form SK428. _____ **1**

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form SK428. _____ + _____ **2**

Senior supplementary amount:

Enter the amount from line 58220 of their Form SK428. _____ + _____ **3**

Pension income amount:

Enter the amount from line 58360 of their Form SK428. _____ (maximum \$1,000) + _____ **4**

Disability amount:

Enter the amount from line 58440 of their Form SK428. _____ + _____ **5**

Add lines 1 to 5. _____ = _____ **6**

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

Enter the amount from line 26000 of their return on line 7 if it is **\$45,677 or less**.

If it is **more than \$45,677**, enter the result of the following calculation:

Amount from line 8 of their Form SK428 _____ ÷ 10.5% = _____ **7**

Amount from line 58040 of their Form SK428 _____ **8**

Amount from line 31 of their Form SK428 _____ + _____ **9**

Amount from line 58560 of their Form SK428 _____ + _____ **10**

Add lines 8 to 10. _____ = _____ **11**

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

Line 7 minus line 11 (if negative, enter "0") _____ = _____ **12**

Line 6 minus line 12 (if negative, enter "0") _____ **Saskatchewan amounts transferred from your spouse or common-law partner** = _____ **13**

Enter the amount from line 13 on line 58640 in the SK column in Part 3 of your Form T2203.

See the privacy notice on your return.

Saskatchewan Tuition and Education Amounts

If you were a student who was a resident of Saskatchewan at the end of the year, complete Schedule SK(S11), Saskatchewan Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

If you were a student who was **not** a resident of Saskatchewan at the end of the year but you have income allocated to Saskatchewan in Part 1 of your Form T2203, complete this schedule to calculate your Saskatchewan tuition and education amounts.

Do not attach Schedule SK(S11) or Schedule SK(S11)MJ to your return.

Unused tuition and education amounts:

Enter your unused federal tuition, education and textbook amounts from your 2016 notice of assessment or reassessment minus the part of those amounts that you claimed on line 323 of your 2017 and 2018 Schedule 1 and line 32300 of your 2019 and 2020 return.

	1
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Enter the amount from line 26000 of your return on line 2 if it is **\$45,677 or less**.

If it is **more than \$45,677**, enter the result of the following calculation:

Amount from line 8 of Form SK428MJ
in Part 4 of your Form T2203

	÷ 10.5% =			2
Enter the amount from subtotal (S11)MJ in the SK column in Part 3 of your Form T2203.		-		3
Line 2 minus line 3 (if negative, enter "0")		=		4

Enter **whichever is less:**
amount from line 1 or line 4

**Your unused Saskatchewan tuition and
education amounts claimed for 2021**

	5
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Enter the amount from line 5 on line 58560 in the SK column in Part 3 of your Form T2203.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.
Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$36,794 or less**, enter \$4,942 on line 58080 in the SK column in Part 3
- **\$69,741 or more**, enter "0" on line 58080 in the SK column in Part 3

Otherwise, complete the calculation below.

Maximum amount			4,942 00	1
Amount from line 23600 of your return				2
Income threshold	-	36,794 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Line 4 multiplied by the percentage from line 5	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter the amount from line 7 on line 58080 in the SK column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount			17,848 00	1
Your spouse's or common-law partner's net income from line 23600 of their return			-	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$16,225)	=	3

Enter the amount from line 3 on line 58120 in the SK column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount			17,848 00	1
Your eligible dependant's net income from line 23600 of their return			-	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$16,225)	=	3

Enter the amount from line 3 on line 58160 in the SK column in Part 3.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	16,341 00	16,341 00	16,341 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$9,559 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the SK column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).			=	6

Enter the total from line 6 on line 58200 in the SK column in Part 3.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	25,884 00	25,884 00	25,884 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$9,559 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the SK column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 in the SK column in Part 3.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount				9,559 00	1
Maximum amount			9,559 00		2
Total child care and attendant care expenses for you claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,800 00			4
Line 3 minus line 4 (if negative, enter "0")	=		-		5
Line 2 minus line 5 (if negative, enter "0")			=	+	6
Line 1 plus line 6			(maximum \$19,118)	=	7

Enter the amount from line 7 on line 58440 in the SK column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was not a resident of Saskatchewan at the end of the year, Form SK428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Saskatchewan at the end of the year.

Base amount				9,559 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.					
Maximum amount			9,559 00		2
Total child care and attendant care expenses for this dependant claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,800 00			4
Line 3 minus line 4 (if negative, enter "0")	=		-		5
Line 2 minus line 5 (if negative, enter "0")			=	+	6
Line 1 plus line 6			(maximum \$19,118)	=	7
Enter the amount from line 35 of the dependant's Form SK428.				+	8
Line 7 plus line 8				=	9
Dependant's taxable income from line 26000 of their return				-	10
Line 9 minus line 10 (if negative, enter "0")				=	11
Enter whichever is less: amount from line 7 or line 11					12
			Allowable amount for this dependant		

Enter on line 58480 in the SK column in Part 3 the total of allowable amounts claimed for **all** dependants.

Complete this form if you have income allocated to AB in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return. _____ 1

Use the amount from line 1 to complete the appropriate column below.

Amount from line 1	Line 1 is \$131,220 or less	Line 1 is more than \$131,220 but not more than \$157,464	Line 1 is more than \$157,464 but not more than \$209,952	Line 1 is more than \$209,952 but not more than \$314,928	Line 1 is more than \$314,928	
Line 2 minus line 3 (cannot be negative)	0.00	131,220.00	157,464.00	209,952.00	314,928.00	2
Line 4 multiplied by the percentage from line 5	10%	12%	13%	14%	15%	3
Line 6 plus line 7	0.00	13,122.00	16,271.28	23,094.72	37,791.36	4
Alberta tax on taxable income						5
						6
						7
						8

Alberta tax on taxable income from line 8 _____ 9

Residents of Alberta only:
Alberta unallocated tax on split income (complete Form T1206) _____ + _____ 10

Line 9 plus line 10 _____ = _____ 11

Alberta non-refundable tax credits from line C in the AB column in Part 3
of your Form T2203 _____ 12

Residents of Alberta only:
Alberta dividend tax credit (use Worksheet AB428MJ) _____ + _____ 13

Alberta minimum tax carryover:
Amount from line 40427 of your return _____ x 35% = _____ + _____ 14

Add lines 12 to 14. _____ = _____ ▶ _____ 15

Line 11 minus line 15 (if negative, enter "0") _____ = _____ 16

Alberta additional tax for minimum tax purposes:
Form T691: line 111 minus line 112 _____ x 35% = _____ + _____ 17

Line 16 plus line 17 _____ = _____ 18

Percentage of income allocated to AB in Part 1 of your Form T2203 _____ x _____ % 19

Line 18 multiplied by the percentage from line 19 _____ = _____ 20

If you were **not** a resident of Alberta, enter the amount from line 20 on line 34 below and continue on line 35.

Adjustments for residents of Alberta

Total of amounts from lines 58330 and 58360
in the AB column in Part 3 of your Form T2203 _____ x 10% = _____ 21

Alberta dividend tax credit from line 13 above _____ + _____ 22

Line 21 plus line 22 _____ = _____ 23

Percentage of income **not** allocated to AB: _____ 100% 24

Percentage from line 19 _____ % 25

Line 24 minus line 25 _____ = _____ % ▶ _____ x _____ % 26

Line 23 multiplied by the percentage from line 26 _____ = _____ ▶ _____ 27

Line 20 minus line 27 (if negative, enter "0") _____ = _____ 28

Alberta tax on split income from line 10 above _____ 29

Percentage from line 26 _____ x _____ % 30

Line 29 multiplied by the percentage from line 30 _____ = _____ ▶ _____ + _____ 31

Line 28 plus line 31 _____ = _____ **Adjusted Alberta income tax** 32

Provincial foreign tax credit (complete Form T2036) _____ - _____ 33

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

Continue on the next page.

Amount from line 34 of the previous page					35
Alberta political contributions made in 2021	60030				36
Alberta political contributions tax credit (use Worksheet AB428MJ)		(maximum \$1,000)		-	37
Line 35 minus line 37 (if negative, enter "0")				=	38
Enter this amount on line 8 in Part 5 of your Form T2203.			Alberta tax		
Enter your unused Alberta investor tax credit from your 2020 notice of assessment or reassessment.		(maximum \$60,000)			39
Residents of Alberta only:					
Alberta stock savings plan tax credit (complete Form T89)				+	40
Line 39 plus line 40				=	41
Enter this amount on line 47900 of your return.					

See the privacy notice on your return.

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts shown below if they were a resident of Alberta at the end of the year.

If your spouse or common-law partner was **not** a resident of Alberta at the end of the year, complete Form AB428 or Form AB428MJ in Part 4, and this schedule, as if they were a resident of Alberta at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form AB428 or in the AB column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form AB428 as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form AB428.

Pension income amount:

Enter the amount from line 58360 of their Form AB428.

(maximum \$1,491)

Disability amount:

Enter the amount from line 58440 of their Form AB428.

Add lines 1 to 3.

					1
					2
					3
					4

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

Enter the amount from line 26000 of their return on line 5 if it is **\$131,220 or less**.

If it is **more than \$131,220**, enter the result of the following calculation:

Amount from line 8 of their Form AB428 \div 10% =

Amount from line 58040 of their Form AB428

Amount from line 24 of their Form AB428

Amount from line 58560 of their Form AB428

Add lines 6 to 8.

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

Line 5 minus line 9 (if negative, enter "0")

Line 4 minus line 10 (if negative, enter "0")

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

Enter the amount from line 11 on line 58640 in the AB column in Part 3 of your Form T2203.

					5
					6
					7
					8
					9
					10
					11

See the privacy notice on your return.

If you were a student who was a resident of Alberta at the end of the year, complete Schedule AB(S11), Alberta Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

If you were a student who was **not** a resident of Alberta at the end of the year but you have income allocated to Alberta in Part 1 of your Form T2203, complete this schedule to calculate your Alberta tuition and education amounts.

Do not attach Schedule AB(S11) or Schedule AB(S11)MJ to your return.

Note: If you resided in a province or territory other than Alberta on December 31, 2020, you **cannot** claim any unused tuition and education amounts.

Unused tuition and education amounts:

Enter your unused federal tuition, education, and textbook amounts from your 2020 notice of assessment or reassessment.

		1
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Enter the amount from line 26000 of your return on line 2 if it is **\$131,220 or less**.

If it is **more than \$131,220**, enter the result of the following calculation:

Amount from line 8 of Form AB428MJ in Part 4 of your Form T2203	÷	10%	=			2
Enter the amount from subtotal (S11)MJ in the AB column in Part 3 of your Form T2203.				-		3
Line 2 minus line 3 (if negative, enter "0")				=		4

Enter **whichever is less:**
amount from line 1 or line 4

**Your unused Alberta tuition and education
amounts claimed for 2021**

		5
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Enter the amount from line 5 on line 58560 in the AB column in Part 3 of your Form T2203.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.

Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$40,179 or less**, enter \$5,397 on line 58080 in the AB column in Part 3
- **\$76,159 or more**, enter "0" on line 58080 in the AB column in Part 3

Otherwise, complete the calculation below.

Maximum amount			5,397 00	1
Amount from line 23600 of your return				2
Income threshold	–	40,179 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Line 4 multiplied by the percentage from line 5	=		–	6
Line 1 minus line 6 (if negative, enter "0")			=	7

Enter the amount from line 7 on line 58080 in the AB column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount			19,369 00	1
Your spouse's or common-law partner's net income from line 23600 of their return			–	2
Line 1 minus line 2 (if negative, enter "0")			=	3

Enter the amount from line 3 on line 58120 in the AB column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount			19,369 00	1
Your eligible dependant's net income from line 23600 of their return			–	2
Line 1 minus line 2 (if negative, enter "0")			=	3

Enter the amount from line 3 on line 58160 in the AB column in Part 3.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	18,619 00	18,619 00	18,619 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$11,212 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the AB column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58200 in the AB column in Part 3.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	29,038 00	29,038 00	29,038 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$11,212 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the AB column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 in the AB column in Part 3.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount				14,940 00	1
Maximum amount			11,212 00		2
Total child care and attendant care expenses for you claimed by you or another person					3
Threshold for child and attendant care expenses	-	3,057 00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")					6
Line 1 plus line 6			(maximum \$26,152)	=	7

Enter the amount from line 7 on line 58440 in the AB column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was not a resident of Alberta at the end of the year, Form AB428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Alberta at the end of the year.

Base amount				14,940 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.					
Maximum amount			11,212 00		2
Total child care and attendant care expenses for this dependant claimed by you or another person					3
Threshold for child and attendant care expenses	-	3,057 00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")					6
Line 1 plus line 6			(maximum \$26,152)	=	7
Enter the amount from line 29 of the dependant's Form AB428.					
Line 7 plus line 8					8
Dependant's taxable income from line 26000 of their return					9
Line 9 minus line 10 (if negative, enter "0")					10
Enter whichever is less: amount from line 7 or line 11					11
					12

Enter on line 58480 in the AB column in Part 3 the total of allowable amounts claimed for **all** dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later

Medical expenses from line 33099 of your return				1
Enter whichever is less : \$2,503 or 3% of the amount on line 23600 of your return	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter the amount from line 3 on line ME in the AB column in Part 3.

Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter whichever is less : \$2,503 or 3% of the dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				4

Enter the total from line 4 on line 58729 in the AB column in Part 3.

Line 13 – Alberta dividend tax credit

Amount from line 12000 of your return			A						
Amount from line 12010 of your return	-		B	x	2.18%	=			1
Amount A minus amount B	=		C	x	8.12%	=	+		2
Line 1 plus line 2							=		3

Enter the amount from line 3 on line 13 of Form AB428MJ in Part 4.

Line 37 – Alberta political contributions tax credit

You can claim this credit if you contributed to one of the following individuals or entities in 2021:

- a candidate under an election to the provincial legislature or a senatorial election
- an Alberta political party
- a leadership contestant
- a nomination contestant
- a constituency association

Note: The individual or entity must be registered and meet the criteria established under the Election Finances and Contributions Disclosure Act.

If your total political contributions are **more than \$2,300**, enter \$1,000 on line 37 of Form AB428MJ in Part 4.

If not, use the amount from line 60030 of Form AB428MJ to complete the appropriate column below.

	Line 60030 is \$200 or less	Line 60030 is more than \$200 but not more than \$1,100	Line 60030 is more than \$1,100	
Enter your total political contributions from line 60030 of Form AB428MJ in Part 4.				1
	-	-	-	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	x	x	x	4
Line 3 multiplied by the percentage from line 4	=	=	=	5
	+	+	+	6
Line 5 plus line 6	=	=	=	7

Enter the amount from line 7 on line 37 of Form AB428MJ in Part 4.

Complete this form if you have income allocated to BC in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return. _____ **1**

Use the amount from line 1 to decide which column to complete.

Note: Line 4 **cannot** be negative.

Line 1 is \$42,184 or less	Line 1 is more than \$42,184 but not more than \$84,369	Line 1 is more than \$84,369 but not more than \$96,866	Line 1 is more than \$96,866 but not more than \$117,623	Line 1 is more than \$117,623 but not more than \$159,483	Line 1 is more than \$159,483 but not more than \$222,420	Line 1 is more than \$222,420	
– 0.00	– 42,184.00	– 84,369.00	– 96,866.00	– 117,623.00	– 159,483.00	– 222,420.00	2
=	=	=	=	=	=	=	3
× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	× 16.8%	× 20.5%	4
=	=	=	=	=	=	=	5
+ 0.00	+ 2,134.51	+ 5,382.76	+ 6,694.94	+ 9,245.98	+ 15,399.40	+ 25,972.81	6
=	=	=	=	=	=	=	7
=	=	=	=	=	=	=	8

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

British Columbia unallocated tax on split income (complete Form T1206) _____ **10**

Line 9 plus line 10 _____ **11**

British Columbia non-refundable tax credits from line C in the BC column in Part 3 of your Form T2203 _____ **12**

Residents of British Columbia only:

British Columbia dividend tax credit (use Worksheet BC428MJ) _____ **13**

British Columbia minimum tax carryover:

Amount from line 40427 of your return _____ × 33.7% = _____ **14**

Add lines 12 to 14. _____ **15**

Line 11 minus line 15 (if negative, enter "0") _____ **16**

British Columbia additional tax for minimum tax purposes:

Amount from line 118 on Form T691 _____ × 33.7% = _____ **17**

Line 16 plus line 17 _____ **18**

Percentage of income allocated to BC in Part 1 of your Form T2203 _____ **19**

Line 18 multiplied by the percentage from line 19 _____ **20**

If you were **not** a resident of British Columbia, enter the amount from line 20 on line 30 below and continue on line 31.

Adjustments for residents of British Columbia

Total of amounts from lines 58315, 58316, 58330, and 58360 in the BC column in Part 3 of your Form T2203 _____ **21**

British Columbia dividend tax credit from line 13 above _____ **22**

Line 21 plus line 22 _____ **23**

Percentage of income **not** allocated to BC: _____ **24**

Percentage from line 19 above _____ **25**

Line 24 minus line 25 _____ **26**

Line 23 multiplied by the percentage from line 26 _____ **27**

Line 20 minus line 27 (if negative, enter "0") _____ **28**

Provincial foreign tax credit (complete Form T2036) _____ **29**

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

Adjusted British Columbia income tax

Continue on the next page.

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below if they were a resident of British Columbia at the end of the year.

If your spouse or common-law partner was not a resident of British Columbia at the end of the year, complete Form BC428 or Form BC428MJ in Part 4, and this schedule, as if they were a resident of British Columbia at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form BC428 or in the BC column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form BC428 as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form BC428.

Pension income amount:

Enter the amount from line 58360 of their Form BC428.

(maximum \$1,000)

Disability amount:

Enter the amount from line 58440 of their Form BC428.

Tuition amount:

Enter the provincial amount designated to you from their forms T2202, TL11A, and/or TL11C.

(If they were not a resident of British Columbia, complete Schedule BC(S11)MJ using their information to calculate the amount to enter.)

Add lines 1 to 4.

	+	1
	+	2
	+	3
	+	4
	=	5

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

 Enter the amount from line 26000 of their return on line 6 if it is **\$42,184 or less**.

 If it is **more than \$42,184**, enter the result of the following calculation:

Amount from line 8 of their Form BC428		÷ 5.06% =			6
Amount from line 58040 of their Form BC428					7
Amount from line 25 of their Form BC428	+				8
Amount from line 58560 of their Form BC428	+				9
Add lines 7 to 9.	=			▶ -	10

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

Line 6 minus line 10 (if negative, enter "0")

	=		▶ -		11
	=				12

Line 5 minus line 11 (if negative, enter "0")

**British Columbia amounts transferred
from your spouse or common-law partner**

Enter the amount from line 12 on line 58640 in the BC column in Part 3 of your Form T2203.

See the privacy notice on your return.

If you were a student who was a resident of British Columbia at the end of the year, complete Schedule BC(S11), British Columbia Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule.

If you were a student who was **not** a resident of British Columbia at the end of the year but you have income allocated to British Columbia in Part 1 of your Form T2203, complete this schedule to calculate your British Columbia tuition and education amounts.

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

Do not attach Schedule BC(S11) or Schedule BC(S11)MJ to your return.

Unused tuition and education amounts:

Enter your unused federal tuition, education and textbook amounts from your 2020 notice of assessment or reassessment.

Enter the amount from line 9 of your federal Schedule 11.

Line 1 plus line 2

Total available tuition and education amounts

	1
+	2
=	3

As the student, enter the amount from line 26000 of your return on line 4 if it is **\$42,184 or less**.

If it is **more than \$42,184**, enter the result of the following calculation:

Amount from line 8 of Form BC428MJ
in Part 4 of your Form T2203 ÷ 5.06% =

Enter the amount from Subtotal (S11)MJ of the BC column in Part 3 of Form T2203.

Line 4 minus line 5 (if negative, enter "0")

Unused tuition and education amounts claimed for 2021:

Enter **whichever is less**: amount from line 1 or line 6.

Line 6 minus line 7

2021 tuition amount:

Enter **whichever is less**: amount from line 2 or line 8.

Line 7 plus line 9

**British Columbia tuition and education amounts
claimed by the student for 2021**

	7
▶	8
+	9
=	10

If you are the student, enter the amount from line 10 on line 58560 in the BC column in Part 3 of your Form T2203.

If you are the designated individual, complete the following section to claim the student's current-year unused provincial tuition amount available to transfer.

Amount from line 2 above (maximum \$5,000)

Amount from line 9 above

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

**Unused provincial tuition
amount available to transfer**

Enter the provincial amount the student is transferring as specified on their forms (**cannot** be more than line 13).

**British Columbia
tuition amount transferred**

Enter the amount from line 14 on line 58600 in the BC column in Part 3 of your Form T2203 **or** on line 4 of your Schedule BC(S2)MJ.

	11
-	12
=	13
	14

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.

Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$36,954 or less**, enter \$4,964 on line 58080 in the BC column in Part 3
- **\$70,048 or more**, enter "0" on line 58080 in the BC column in Part 3

Otherwise, complete the calculation below.

Maximum amount			4,964 00	1
Amount from line 23600 of your return				2
Income threshold	–	36,954 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Line 4 multiplied by the percentage from line 5	=		–	6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter the amount from line 7 on line 58080 in the BC column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount			10,427 00	1
Your spouse's or common-law partner's net income from line 23600 of their return	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$9,479)		3

Enter the amount from line 3 on line 58120 in the BC column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount			10,427 00	1
Your eligible dependant's net income from line 23600 of their return	–			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$9,479)		3

Enter the amount from line 3 on line 58160 in the BC column in Part 3.

Line 58175 – British Columbia caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	21,238 00	21,238 00	21,238 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$4,844 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58120 or line 58160 in the BC column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58175 in the BC column in Part 3.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount					8,303 00	1
Maximum amount			4,844 00			2
Total child care and attendant care expenses for you claimed by you or another person						3
Threshold for child and attendant care expenses	-	2,812 00				4
Line 3 minus line 4 (if negative, enter "0")	=			-		5
Line 2 minus line 5 (if negative, enter "0")	=				+	6
Line 1 plus line 6	=			(maximum \$13,147)		7

Enter the amount from line 7 on line 58440 in the BC column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was not a resident of British Columbia at the end of the year, Form BC428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of British Columbia at the end of the year.

Base amount					8,303 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.						
Maximum amount			4,844 00			2
Total child care and attendant care expenses for this dependant claimed by you or another person						3
Threshold for child and attendant care expenses	-	2,812 00				4
Line 3 minus line 4 (if negative, enter "0")	=			-		5
Line 2 minus line 5 (if negative, enter "0")	=				+	6
Line 1 plus line 6	=			(maximum \$13,147)		7
Enter the amount from line 30 of the dependant's Form BC428.					+	8
Line 7 plus line 8	=					9
Dependant's taxable income from line 26000 of their return					-	10
Line 9 minus line 10 (if negative, enter "0")	=					11
Enter whichever is less: amount from line 7 or line 11.						12
						Allowable amount for this dependant

Enter on line 58480 in the BC column in Part 3 the total of allowable amounts claimed for **all** dependants.

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later

Medical expenses from line 33099 of your return						1
Enter whichever is less: \$2,302 or 3% of the amount on line 23600 of your return.					-	2
Line 1 minus line 2 (if negative, enter "0")	=					3

Enter the amount from line 3 on line ME in the BC column in Part 3.

Line 58729 – Allowable amount of medical expenses for other dependants

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter whichever is less: \$2,302 or 3% of the dependant's net income from line 23600 of their return.				2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				4

Enter the total from line 4 on line 58729 in the BC column in Part 3.



Part 4 – Yukon Tax (multiple jurisdictions)

T2203 – 2021
Form YT428MJ

Protected B when completed

Complete this form if you have income allocated to YT in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return.

1

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$49,020 or less	Line 1 is more than \$49,020 but not more than \$98,040	Line 1 is more than \$98,040 but not more than \$151,978	Line 1 is more than \$151,978 but not more than \$500,000	Line 1 is more than \$500,000	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	0.00	49,020.00	98,040.00	151,978.00	500,000.00	3
	=	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	6.4%	9%	10.9%	12.8%	15%	5
	=	=	=	=	=	6
Line 6 plus line 7	0.00	3,137.28	7,549.08	13,428.32	57,975.14	7
Yukon tax on taxable income						8

Yukon tax on taxable income from line 8						9
Yukon unallocated tax on split income (complete Form T1206)					+	10
Line 9 plus line 10					=	11
Yukon non-refundable tax credits from line D in the YT column in Part 3 of your Form T2203						12
Residents of Yukon only: Yukon dividend tax credit (use Worksheet YT428MJ)				+		13
Yukon minimum tax carryover: Amount from line 40427 of your return			× 42.67% =	+		14
Add lines 12 to 14.				=		▶ 15
Line 11 minus line 15 (if negative, enter "0")					=	16
Yukon additional tax for minimum tax purposes: Amount from line 118 of Form T691			× 42.67% =	+		17
Line 16 plus line 17				=		18
Percentage of income allocated to YT in Part 1 of your Form T2203				×	%	19
Line 18 multiplied by the percentage from line 19				=		20

If you were **not** a resident of Yukon, enter the amount from line 20 on line 28 below and continue on line 29.

Adjustments for residents of Yukon

Total of amounts from lines 58189, 58310, 58326, 58330, and 58360 in the YT column in Part 3 of your Form T2203			× 6.4% =			21
Yukon dividend tax credit from line 13 above				+		22
Line 21 plus line 22				=		23
Percentage of income not allocated to YT:			100%			24
Percentage from line 19			%	–		25
Line 24 minus line 25			%	=		▶ 26
Line 23 multiplied by the percentage from line 26				×	%	▶ 27
Line 20 minus line 27 (if negative, enter "0")				=		28
						Adjusted Yukon income tax
Territorial foreign tax credit (complete Form T2036)				–		29
Line 28 minus line 29 (if negative, enter "0")				=		30
Yukon political contributions made in 2021						31
Yukon political contribution tax credit (use Worksheet YT428MJ)						32
Line 30 minus line 32 (if negative, enter "0")						33
Enter this amount on line 10 in Part 5 of your Form T2203.						Yukon tax

See the privacy notice on your return.



Yukon Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2021
Schedule YT(S2)MJ
Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's territorial amounts shown below if they were a resident of Yukon at the end of the year.

If your spouse or common-law partner was not a resident of Yukon at the end of the year, complete Form YT428 or Form YT428MJ in Part 4, and this schedule, as if they were a resident of Yukon at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form YT428 or in the YT column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form YT428 as if they were filing a return and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form YT428. _____ | 1

Caregiver amount for infirm children under 18 years of age:

Enter the amount from line 58189 of their Form YT428. + _____ | 2

Pension income amount:

Enter the amount from line 58360 of their Form YT428. (maximum \$2,000) + _____ | 3

Disability amount:

Enter the amount from line 58440 of their Form YT428. + _____ | 4

Tuition amount:

Enter the territorial amount designated to you from their forms T2202, TL11A, and/or TL11C.
(If they were not a resident of Yukon, complete Schedule YT(S11)MJ using their information to calculate the amount to enter.) + _____ | 5

Add lines 1 to 5. = _____ | 6

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

Enter the amount from line 26000 of their return on line 7 if it is **\$49,020 or less**.

If it is **more than \$49,020**, enter the result of the following calculation:

Amount from line 8 of their Form YT428 _____ ÷ 6.4% = _____ | 7

Amount from line 58040 of their Form YT428 _____ | 8

Amount from line 24 of their Form YT428 + _____ | 9

Amount from line 58560 of their Form YT428 + _____ | 10

Add lines 8 to 10. = _____ | 11

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

Line 7 minus line 11 (if negative, enter "0") = _____ | 12

Line 6 minus line 12 (if negative, enter "0") **Yukon amounts transferred from your spouse or common-law partner** = _____ | 13

Enter the amount from line 13 on line 58640 in the YT column in Part 3 of your Form T2203.

See the privacy notice on your return.



Yukon Tuition, Education, and Textbook Amounts

T2203 – 2021
Schedule YT(S11)MJ

Protected B when completed

If you were a student who was a resident of Yukon at the end of the year, complete Schedule YT(S11), Yukon Tuition, Education, and Textbook Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule.

If you were a student who was **not** a resident of Yukon at the end of the year but you have income allocated to Yukon in Part 1 of your Form T2203, complete this schedule to calculate your Yukon tuition, education, and textbook amounts.

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

Do not attach Schedule YT(S11) or Schedule YT(S11)MJ to your return.

Unused tuition, education, and textbook amounts:

Enter your unused federal tuition, education, and textbook amounts from your 2020 notice of assessment or reassessment.

Enter the amount from line 2 of your federal Schedule 11.					1
Enter the amount from line 8 of your federal Schedule 11.	+				2
Line 2 plus line 3					3
					4
Line 1 plus line 4					5

As the student, enter the amount from line 26000 of your return on line 6 if it is **\$49,020 or less**.

If it is **more than \$49,020**, enter the result of the following calculation:

Amount from line 8 of Form YT428MJ in Part 4 of your Form T2203	÷	6.4%	=		6
Enter the amount from Subtotal (S11)MJ in the YT column in Part 3 of your Form T2203.	-				7
Line 6 minus line 7 (if negative, enter "0")	=				8

Unused tuition, education, and textbook amounts claimed for 2021:

Enter whichever is less : amount from line 1 or line 8	-				9
Line 8 minus line 9	=				10

2021 tuition amount:

Enter whichever is less : amount from line 4 or line 10.	+				11
	=				12

If you are the student, enter the amount from line 12 on line 58560 in the YT column in Part 3 of your Form T2203.

If you are the designated individual, complete the section below to claim the student's current-year unused territorial tuition amount available to transfer.

Amount from line 4 above	(maximum \$5,000)				13
Amount from line 11 above	-				14
Line 13 minus line 14 (if negative, enter "0")					15

Enter the territorial amount the student is transferring as specified on their forms (**cannot** be more than line 15).

					16
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Enter the amount from line 16 on line 58600 in the YT column in Part 3 of your Form T2203 or on line 5 of your Schedule YT(S2)MJ.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.

Keep this worksheet for your records. **Do not attach it to your return.**

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later

Medical expenses from line 33099 of your return			1
Enter whichever is less : \$2,421 or 3% of the amount on line 23600 of your return	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter the amount from line 3 on line ME in the YT column in Part 3.

Line 13 – Yukon dividend tax credit

Amount from line 12000 of your return					
Amount from line 12010 of your return	-		A	B	x 0.67% =
Amount A minus amount B	=		C	x 12.02% =	
Line 1 plus line 2	=		+		1
	=				2
	=				3

Enter the amount from line 3 on line 13 of Form YT428MJ in Part 4.

Line 32 – Yukon political contribution tax credit

If your total political contributions are **more than \$1,275**, enter \$650 on line 32 of Form YT428MJ in Part 4.

If not, use the amount from line 63850 of Form YT428MJ to complete the appropriate column below.

	Line 63850 is \$400 or less	Line 63850 is more than \$400 but not more than \$750	Line 63850 is more than \$750	
Enter your total political contributions from line 63850 of Form YT428MJ in Part 4.				1
Line 1 minus line 2 (cannot be negative)	-	-	-	2
Line 3 multiplied by the percentage from line 4	x	x	x	3
Line 5 plus line 6	=	=	=	4
	=	=	=	5
	+	+	+	6
	=	=	=	7

Enter the amount from line 7 on line 32 of Form YT428MJ in Part 4.



Part 4 – Northwest Territories tax (multiple jurisdictions)

T2203 – 2021
Form NT428MJ

Protected B when completed

Complete this form if you have income allocated to NT in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return.

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$44,396 or less	Line 1 is more than \$44,396 but not more than \$88,796	Line 1 is more than \$88,796 but not more than \$144,362	Line 1 is more than \$144,362	
Amount from line 1	-	-	-	-	2
	0.00	44,396.00	88,796.00	144,362.00	3
Line 2 minus line 3 (cannot be negative)	=	=	=	=	4
	5.9%	8.6%	12.2%	14.05%	5
Line 4 multiplied by the percentage from line 5	=	=	=	=	6
Line 6 plus line 7	+	+	+	+	7
	0.00	2,619.36	6,437.76	13,216.82	8
Northwest Territories tax on taxable income	=	=	=	=	8

Northwest Territories tax on taxable income from line 8					9
Northwest Territories unallocated tax on split income (complete Form T1206)				+	10
Line 9 plus line 10				=	11
Northwest Territories non-refundable tax credits from line D in the NT column in Part 3 of your Form T2203					12
Residents of Northwest Territories only: Northwest Territories dividend tax credit (use Worksheet NT428MJ)			+		13
Northwest Territories minimum tax carryover: Amount from line 40427 of your return		x 45% =	+		14
Add lines 12 to 14.			=		▶ 15
Line 11 minus line 15 (if negative, enter "0")				=	16
Northwest Territories additional tax for minimum tax purposes: Amount from line 118 of Form T691			x 45% =	+	17
Line 16 plus line 17				=	18
Percentage of income allocated to NT in Part 1 of your Form T2203				x	% 19
Line 18 multiplied by the percentage from line 19				=	20

If you were **not** a resident of the Northwest Territories, enter the amount from line 20 on line 30 below and continue on line 31.

Adjustments for residents of the Northwest Territories

Amount from line 58360 in the NT column in Part 3 of your Form T2203		x 5.9% =			21
Northwest Territories dividend tax credit from line 13 above			+		22
Line 21 plus line 22			=		23
Percentage of income not allocated to NT:		100%	24		
Percentage from line 19 above	-	%	25		
Line 24 minus line 25	=	%	▶	x	% 26
Line 23 multiplied by the percentage from line 26			=		▶ 27
Line 20 minus line 27 (if negative, enter "0")				=	28
Adjusted Northwest Territories income tax					
Territorial foreign tax credit (complete Form T2036)			-		29
Line 28 minus line 29 (if negative, enter "0")			=		30
Northwest Territories political contributions made in 2021		62550			31
Northwest Territories political contributions tax credit (use Worksheet NT428MJ) (maximum \$500)			-		32
Line 30 minus line 32 (if negative, enter "0")			=		33
Enter this amount on line 11 in Part 5 of your Form T2203.					Northwest Territories tax

See the privacy notice on your return.



Northwest Territories Tuition and Education Amounts

T2203 – 2021
Schedule NT(S11)MJ
Protected B when completed

If you were a student who was a resident of the Northwest Territories at the end of the year, complete Schedule NT(S11), Northwest Territories Tuition and Education Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule.

If you were a student who was **not** a resident of the Northwest Territories at the end of the year but you have income allocated to the Northwest Territories in Part 1 of your Form T2203, complete this schedule to calculate your Northwest Territories tuition and education amounts.

If you are the **designated individual** of a student who was **not** a resident of the Northwest Territories at the end of the year, use this schedule to calculate the amount you can claim as a transfer. Complete this schedule for **each student** as if they were a resident of the Northwest Territories at the end of the year.

Do not attach schedule NT(S11) or Schedule NT(S11)MJ to your return.

Unused tuition and education amounts:

Enter your unused federal tuition, education and textbook amounts from your 2020 notice of assessment or reassessment.

Enter the amount from line 9 of your federal Schedule 11. 2 _____ 1

Education amount for 2021:

If you ticked box 32005 of your federal Schedule 11, do **not** complete line 3. Instead, complete line 4 by adding the number of months you entered on line 32010 and line 32020 of your federal Schedule 11 (up to a maximum of 12 months).

Number of months from line 32010 of your federal Schedule 11 _____	× \$120 =	+	3	
Number of months from line 32020 of your federal Schedule 11 _____	× \$400 =	+	4	

Add lines 2 to 4. Total 2021 tuition and education amounts = **▶** + _____ 5

Line 1 plus line 5 Total available tuition and education amounts = _____ 6

As the student, enter the amount from line 26000 of your return on line 7 if it is **\$44,396 or less**.

If it is **more than \$44,396**, enter the result of the following calculation:

Amount from line 8 of Form NT428MJ in Part 4 of your Form T2203 _____	÷ 5.9% =		7	
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Enter the amount from Subtotal (S11)MJ of the NT column in Part 3 of Form T2203. - _____ 8

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

Unused tuition and education amounts claimed for 2021:

Enter **whichever is less**: amount from line 1 or line 9. - _____ ▶ _____ 10

Line 9 minus line 10 = _____ 11

2021 tuition and education amounts:

Enter **whichever is less**: amount from line 5 or line 11. + _____ 12

	Northwest Territories tuition and education amounts claimed by the student for 2021		=	
Line 10 plus line 12			=	13

If you are the student, enter the amount from line 13 on line 58560 in the NT column in Part 3 of your Form T2203.

If you are the designated individual, complete the following section to claim the student's current-year unused territorial tuition and education amounts available to transfer.

Amount from line 5 above _____	(maximum \$5,000)		14	
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Amount from line 12 above _____		-	15	
---------------------------------	--	---	----	--

	Unused territorial tuition and education amounts available to transfer		=	
Line 14 minus line 15 (if negative, enter "0")			=	16

Enter the territorial amount the student is transferring as specified on their forms (cannot be more than line 16).		Northwest Territories tuition and education amounts transferred	=	17
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Enter the amount from line 17 on line 58600 in the NT column in Part 3 of your Form T2203 or on line 4 of your Schedule NT(S2)MJ.

See the privacy notice on your return.



Worksheet NT428MJ

T2203 – 2021

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.

Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$38,893 or less**, enter \$7,456 on line 58080 in the NT column in Part 3
- **\$88,600 or more**, enter "0" on line 58080 in the NT column in Part 3

Otherwise, complete the calculation below.

Maximum amount			7,456 00	1
Amount from line 23600 of your return				2
Income threshold	–	38,893 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Line 4 multiplied by the percentage from line 5	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter the amount from line 7 on line 58080 in the NT column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount			15,243 00	1
Your spouse's or common-law partner's net income from line 23600 of their return	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter the amount from line 3 on line 58120 in the NT column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount			15,243 00	1
Your eligible dependant's net income from line 23600 of their return	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter the amount from line 3 on line 58160 in the NT column in Part 3.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	12,222 00	12,222 00	12,222 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$5,053 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the NT column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58200 in the NT column in Part 3.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	22,308 00	22,308 00	22,308 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$5,052 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the NT column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 in the NT column in Part 3.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount				12,362 00	1
Maximum amount			5,053 00		2
Total child care and attendant care expenses for you claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,959 00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")					6
Line 1 plus line 6			(maximum \$17,415)	=	7

Enter the amount from line 7 on line 58440 in the NT column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was not a resident of the Northwest Territories at the end of the year, Form NT428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of the Northwest Territories at the end of the year.

Base amount				12,362 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.					
Maximum amount			5,053 00		2
Total child care and attendant care expenses for this dependant claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,959 00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")				+	6
Line 1 plus line 6			(maximum \$17,415)	=	7
Enter the amount from line 28 of the dependant's Form NT428.				+	8
Line 7 plus line 8				=	9
Dependant's taxable income from line 26000 of their return				-	10
Line 9 minus line 10 (if negative, enter "0")				=	11
Enter whichever is less: amount from line 7 or line 11.					12
				Allowable amount for this dependant	

Enter on line 58480 in the NT column in Part 3 the total of allowable amounts claimed for **all** dependants.



Part 4 – Nunavut tax (multiple jurisdictions)

T2203 – 2021
Form NU428MJ

Protected B when completed

Complete this form if you have income allocated to NU in Part 1 of your Form T2203.

Enter your **taxable income** from line 26000 of your return.

Use the amount from line 1 to complete the appropriate column.

	Line 1 is \$46,740 or less	Line 1 is more than \$46,740 but not more than \$93,480	Line 1 is more than \$93,480 but not more than \$151,978	Line 1 is more than \$151,978	
Amount from line 1	– 0,00	– 46,740,00	– 93,480,00	– 151,978,00	1
Line 2 minus line 3 (cannot be negative)	=	=	=	=	2
Line 4 multiplied by the percentage from line 5	× 4%	× 7%	× 9%	× 11.5%	3
Line 6 plus line 7	+ 0,00	+ 1,869,60	+ 5,141,40	+ 10,406,22	4
Nunavut tax on taxable income	=	=	=	=	5
Nunavut tax on taxable income from line 8.					6
Nunavut unallocated tax on split income (complete Form T1206)				+	7
Line 9 plus line 10				=	8
Nunavut non-refundable tax credits from line D in the NU column in Part 3 of your Form T2203.					9
Residents of Nunavut only: Nunavut dividend tax credit (use Worksheet NU428MJ)			+		10
Nunavut minimum tax carryover: Amount from line 40427 of your return × 45% =			+		11
Add lines 12 to 14.			=	▶ –	12
Line 11 minus line 15 (if negative, enter "0")				=	13
Nunavut additional tax for minimum tax purposes: Amount from line 118 of Form T691 × 45% =				+	14
Line 16 plus line 17				=	15
Percentage of income allocated to NU in Part 1 of your Form T2203				× %	16
Line 18 multiplied by the percentage from line 19				=	17

If you were **not** a resident of Nunavut, enter the amount from line 20 on line 32.

Adjustments for residents of Nunavut

Total of amounts from lines 58230 and 58360 in the NU column in Part 3 of your Form T2203	× 4% =				21
Nunavut dividend tax credit from line 13 above			+		22
Line 21 plus line 22			=		23
Percentage of income not allocated to NU:		100%			24
Percentage from line 19	–	%			25
Line 24 minus line 25	=	%	▶ ×	%	26
Line 23 multiplied by the percentage from line 26			=	▶ –	27
Line 20 minus line 27 (if negative, enter "0")				=	28
Territorial foreign tax credit (complete Form T2036)				–	29
Line 28 minus line 29 (if negative, enter "0")				=	30
Volunteer firefighters' tax credit				–	31
Line 30 minus line 31 (if negative, enter "0")				=	32
Enter this amount on line 12 in Part 5 of your Form T2203.					

Complete this chart if you are claiming an amount for young children less than 6 years old on line 58230 in the NU column in Part 3 of your Form T2203.

Details of amount for young children (if you need more space, attach an additional page)					
Child's name	Relationship to you	Date of birth			Social insurance number (if available)
		Year	Month	Day	

See the privacy notice on your return.



Nunavut Amounts Transferred from your Spouse or Common-Law Partner

**T2203 – 2021
Schedule NU(S2)MJ**

Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's territorial amounts shown below if they were a resident of Nunavut at the end of the year.

If your spouse or common-law partner was **not** a resident of Nunavut at the end of the year, complete Form NU428 or Form NU428MJ in Part 4, and this schedule, as if they were a resident of Nunavut at the end of the year.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form NU428 or in the NU column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NU428 as if they were filing a return and attach their information slips.

Amount for young children less than 6 years of age:

Enter the amount from line 58230 of their Form NU428. _____ **1**

Age amount (if your spouse or common-law partner was born in 1956 or earlier):

Enter the amount from line 58080 of their Form NU428. _____ + _____ **2**

Pension income amount:

Enter the amount from line 58360 of their Form NU428. _____ (maximum \$2,000) + _____ **3**

Disability amount:

Enter the amount from line 58440 of their Form NU428. _____ + _____ **4**

Tuition, education, and textbook amounts:

Enter the territorial amount designated to you from their forms T2202, TL11A, and/or TL11C. (if they were not a resident of Nunavut, complete Schedule NU(S11)MJ using their information to calculate the amount to enter) _____ + _____ **5**

Add lines 1 to 5. _____ = _____ **6**

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

Enter the amount from line 26000 of their return on line 7 if it is **\$46,740 or less**.

If it is **more than \$46,740**, enter the result of the following calculation:

Amount from line 8 of their Form NU428 _____ ÷ 4% = _____ **7**

Amount from line 58040 of their Form NU428 _____ **8**

Amount from line 24 of their Form NU428 _____ + _____ **9**

Amount from line 58560 of their Form NU428 _____ + _____ **10**

Add lines 8 to 10. _____ = _____ **11**

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

Line 7 minus line 11 (if negative, enter "0") _____ = _____ **12**

Line 6 minus line 12 (if negative, enter "0") _____ **Nunavut amounts transferred from your spouse or common-law partner** = _____ **13**

Enter the amount from line 13 on line 58640 in the NU column in Part 3 of your Form T2203.

See the privacy notice on your return.



Nunavut Tuition, Education, and Textbook Amounts

T2203 – 2021
Schedule NU(S11)MJ

Protected B when completed

If you were a student who was a resident of Nunavut at the end of the year, complete Schedule NU(S11), Nunavut Tuition, Education, and Textbook Amounts, **instead** of this schedule. If you have income allocated to other provinces or territories, complete Schedule (S11)MJ for those provinces or territories.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule.

If you were a student who was **not** a resident of Nunavut at the end of the year but you have income allocated to Nunavut in Part 1 of your Form T2203, complete this schedule to calculate your Nunavut tuition, education, and textbook amounts.

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

Do not attach Schedule NU(S11) or Schedule NU(S11)MJ to your return.

Unused tuition, education, and textbook amounts:

Enter your unused federal tuition, education, and textbook amounts from your 2020 notice of assessment or reassessment. _____ **1**

Enter the amount from line 9 of your federal Schedule 11. _____ **2**

Education and textbook amounts for 2021:

If you ticked box 32005 of your federal Schedule 11, do **not** complete lines 3 and 4.

Instead, complete lines 6 and 7 using the number of months you entered on line 32010 and line 32020 of your federal Schedule 11 (up to a maximum of 12 months).

Part-time students

Education amount:

Number of months from line 32010 of your federal Schedule 11 _____ × \$120 = _____ **3**

Textbook amount:

Number of months from line 32010 of your federal Schedule 11 _____ × \$20 = + _____ **4**

Line 3 plus line 4 _____ = _____ **5**

Full-time students

Education amount:

Number of months from line 32020 of your federal Schedule 11 _____ × \$400 = _____ **6**

Textbook amount:

Number of months from line 32020 of your federal Schedule 11 _____ × \$65 = + _____ **7**

Line 6 plus line 7 _____ = _____ **8**

Add lines 2, 5 and 8. **Total 2021 tuition, education and textbook amounts** _____ = _____ **9**

Line 1 plus line 9 **Total available tuition, education, and textbook amounts** _____ = _____ **10**

Continue on the next page.

As the student, enter the amount from line 26000 of your return on line 11 if it is **\$46,740 or less**.

If it is **more than \$46,740**, enter the result of the following calculation:

Amount from line 8 of Form NU428MJ in Part 4 of your Form T2203	÷ 4% =		11
Enter the amount from Subtotal (S11)MJ in the NU column in Part 3 of your Form T2203.	-		12
Line 11 minus line 12 (if negative, enter "0")	=		13
Unused tuition, education, and textbook amounts claimed for 2021: Enter whichever is less : amount from line 1 or line 13	-		▶ 14
Line 13 minus line 14	=		15
2021 tuition, education, and textbook amounts: Enter whichever is less : amount from line 9 or line 15	+		16
Line 14 plus line 16	=		17

Nunavut tuition, education, and textbook amounts claimed by the student for 2021

If you are the student, enter the amount from line 18 on line 58560 in the NU column in Part 3 of your Form T2203.

If you are the designated individual, complete the following section to claim the student's current-year unused territorial tuition, education, and textbook amounts available to transfer.

Amount from line 9	(maximum \$5,000)		18
Amount from line 16		-	19
Line 18 minus line 19 (if negative, enter "0")	Unused territorial tuition, education, and textbook amounts available to transfer	=	20
Enter the territorial amount the student is transferring as specified on their forms (cannot be more than line 20).	Nunavut tuition, education, and textbook amounts transferred		21

Enter the amount from line 21 on line 58600 in the NU column in Part 3 of your Form T2203 **or** on line 5 of your Schedule NU(S2)MJ.

See the privacy notice on your return.



Worksheet NU428MJ

Use this worksheet to calculate the amounts to enter in Parts 3 and 4 of your Form T2203.
Keep this worksheet for your records. **Do not attach it to your return.**

Line 58080 – Age amount (if you were born in 1956 or earlier)

If the amount from line 23600 of your return is:

- **\$38,893 or less**, enter \$10,512 on line 58080 in the NU column in Part 3
- **\$108,973 or more**, enter "0" on line 58080 in the NU column in Part 3

Otherwise, complete the calculation below.

Maximum amount			10,512 00	1
Amount from line 23600 of your return				2
Income threshold	–	38,893 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Line 4 multiplied by the percentage from line 5	=		–	6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter the amount from line 7 on line 58080 in the NU column in Part 3.

Line 58120 – Spouse or common-law partner amount

Base amount			16,467 00	1
Your spouse's or common-law partner's net income from line 23600 of their return	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter the amount from line 3 on line 58120 in the NU column in Part 3.

Line 58160 – Amount for an eligible dependant

Base amount			16,467 00	1
Your eligible dependant's net income from line 23600 of their return	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter the amount from line 3 on line 58160 in the NU column in Part 3.

Line 58200 – Amount for infirm dependants age 18 or older

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	12,222 00	12,222 00	12,222 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$5,053 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the NU column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58200 in the NU column in Part 3.

Line 58400 – Caregiver amount

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Base amount	22,308 00	22,308 00	22,308 00	1
Dependant's net income from line 23600 of their return	-	-	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$5,052 per dependant)	=	=	=	3
Amount claimed for this dependant on line 58160 in the NU column in Part 3, if any	-	-	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).				6

Enter the total from line 6 on line 58400 in the NU column in Part 3.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2021:

Base amount				14,016 00	1
Maximum amount		5,053 00			2
Total child care and attendant care expenses for you claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,959 00			4
Line 3 minus line 4 (if negative, enter "0")	=		-		5
Line 2 minus line 5 (if negative, enter "0")			=	+	6
Line 1 plus line 6			(maximum \$19,069)	=	7

Enter the amount from line 7 on line 58440 in the NU column in Part 3.

Line 58480 – Disability amount transferred from a dependant

Complete this calculation for **each** dependant. If you have more than one dependant, use a separate sheet of paper.

Note: If your dependant was not a resident of Nunavut at the end of the year, Form NU428 and the calculation for line 58440 must be completed for the dependant as if they were a resident of Nunavut at the end of the year.

Base amount				14,016 00	1
If the dependant was under 18 years of age on December 31, 2021, complete lines 2 to 12. If the dependant was 18 years of age or older , enter "0" on line 6 and continue on line 7.					
Maximum amount		5,053 00			2
Total child care and attendant care expenses for this dependant claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,959 00			4
Line 3 minus line 4 (if negative, enter "0")	=		-		5
Line 2 minus line 5 (if negative, enter "0")			=	+	6
Line 1 plus line 6			(maximum \$19,069)	=	7
Enter the amount from line 29 of the dependant's Form NU428.				+	8
Line 7 plus line 8				=	9
Dependant's taxable income from line 26000 of their return				-	10
Line 9 minus line 10 (if negative, enter "0")				=	11
Enter whichever is less: amount from line 7 or line 11					12
			Allowable amount for this dependant		

Enter on line 58480 in the NU column in Part 3 the total of allowable amounts claimed for **all** dependants.

Part 5 – Provincial and territorial tax summary

Newfoundland and Labrador tax

Enter the amount from line 62 of Form NL428MJ in Part 4.

			1
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Prince Edward Island tax

Enter the amount from line 71 of Form PE428MJ in Part 4.

			2
	+		

Nova Scotia tax

Enter the amount from line 68 of Form NS428MJ in Part 4.

			3
	+		

New Brunswick tax

Enter the amount from line 62 of Form NB428MJ in Part 4.

			4
	+		

Ontario tax

Enter the amount from line 60 of Form ON428MJ in Part 4.

			5
	+		

Manitoba tax

Enter the amount from line 44 of Form MB428MJ in Part 4.

			6
	+		

Saskatchewan tax

Enter the amount from line 48 of Form SK428MJ in Part 4.

			7
	+		

Alberta tax

Enter the amount from line 38 of Form AB428MJ in Part 4.

			8
	+		

British Columbia tax

Enter the amount from line 54 of Form BC428MJ in Part 4.

			9
	+		

Yukon tax

Enter the amount from line 33 of Form YT428MJ in Part 4.

			10
	+		

Northwest Territories tax

Enter the amount from line 33 of Form NT428MJ in Part 4.

			11
	+		

Nunavut tax

Enter the amount from line 32 of Form NU428MJ in Part 4.

			12
	+		

Add lines 1 to 12.

Enter this amount on **line 42800** of your return.

Total provincial and territorial taxes

			13
	=		

See the privacy notice on your return.