

# Information on Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions

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

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

The same rules apply if you were a non-resident of Canada throughout 2019 carrying on business in more than one province or territory in Canada or receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

## Tax and multiple jurisdictions

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.

Form T2203 accommodates this calculation for the province or territory of residence and for all jurisdictions where business income was earned. It contains modified versions of Form 428 for all provinces and territories and the related schedules that you need to calculate your provincial and territorial taxes for 2019.

## Which parts of Form T2203 do I need to complete?

### Part 1 – Allocating income to multiple jurisdictions

Complete this part if either of the following applies to you:

- You resided in a province or territory of Canada on December 31, 2019 (or the date you left Canada if you emigrated in 2019) and all or part of your business income (including income 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 2019 carrying on business in more than one province or territory in Canada or receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.

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

Complete this part if you have income allocated to "Other" (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 for 2019.

### Part 4 – Provincial or territorial tax (multiple jurisdictions)

Complete this part for each province and territory (except Quebec) that you have income allocated to for 2019.

### 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 in addition to the credits included in Part 4 of Form T2203. The chart at the end of this package lists the forms you need to complete 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 this amount is required (for example, when you are instructed to enter the amount from line 42800 of your return or from a line of the provincial/territorial Form 428), use the applicable provincial or territorial tax amount from lines 1 to 12 in Part 5 of Form T2203.

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

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



- Use this form to calculate your provincial and territorial taxes for 2019 if **either** of the following applies:
  - You resided in a province or territory of Canada on December 31, 2019 (or the date you left Canada if you emigrated in 2019) and all or part of your business income (including income 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 2019 carrying on business in more than one province or territory in Canada or receiving income from an office or employment that can reasonably be attributed to duties performed in more than one province or territory in Canada.
- If you have to calculate your provincial and territorial tax using Form T2203, do **not** complete Form 428.
- Complete and attach to your 2019 tax return only the parts of this form and any related schedules you need to calculate the provincial and territorial taxes that apply to you.
- For information about other credits you can claim on line 47900 of your return, see "Information on Form T2203, Provincial and Territorial Taxes for 2019 – Multiple Jurisdictions".
- If you have to pay minimum tax or are subject to tax on split income, attach a completed Form T691, Alternative Minimum Tax, or Form T1206, Tax on Split Income – 2019, to your return, as needed.

## 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 province and territory where you had a permanent establishment in 2019.

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 "Other" if you resided outside Canada.

Column 4: If the amount on line 1 is **more than** the amount on line 2, add columns 2 and 3.

If 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 the result in 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			52100	
Prince Edward Island			52110	
Nova Scotia			52120	
New Brunswick			52130	
Quebec			52140	
Ontario			52150	
Manitoba			52160	
Saskatchewan			52170	
Alberta			52180	
British Columbia			52190	
Yukon			52210	
Northwest Territories			52200	
Nunavut			52230	
Other (outside Canada)			52220	
<b>Total</b>				<b>100%</b>

### 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 to "Other" (line 52220) in column 4, complete the applicable section of Part 2.

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

See the privacy notice on your return.

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

If you are subject to minimum tax, do **not** complete lines 4 to 10. Instead, calculate the federal surtax on income you earned outside 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 Form T1206.  
If **not**, enter "0". \_\_\_\_\_ | 5

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

### Federal surtax on income you earned outside Canada

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

Enter the amount from line 4 or line 5, <b>whichever is more</b> .	_____		6
Enter the percentage of income you allocated to "Other" on line 52220 (column 5 of the table in Part 1).	_____	x	7
Multiply line 6 by the percentage on line 7.	_____	=	8
Federal surtax rate	_____	x	48% 9
Multiply line 8 by line 9.	_____	=	10

**Federal surtax on income you earned outside Canada**

Enter the amount from line 10 directly below line 42900 of your return and write "federal surtax on income earned outside Canada." Add this amount to the basic federal tax on line 42900 and subtract line 40500 from the total to arrive at the federal tax on line 40600 of your return.

### Refundable Quebec abatement

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

Enter the amount from line 4 or line 5, <b>whichever is more</b> , or, if you are subject to minimum tax, enter the amount from line 105 of Form T691.	_____		11
Enter the percentage of income you allocated to Quebec on line 52140 (column 5 of the table in Part 1).	_____	x	12
Multiply line 11 by the percentage on line 12.	_____	=	13
Refundable Quebec abatement rate	_____	x	16.5% 14
Multiply line 13 by line 14.	_____	=	15

Enter the result 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**

If you have income allocated to various jurisdictions in column 4 of Part 1, complete the applicable columns shown in this part.

Schedule (S2)MJ, Schedule (S11)MJ and the provincial and territorial 428MJ worksheets are included in Part 4 – Provincial or territorial tax.

If you are transferring all or some of your unused tuition and education amounts to another individual, enter the amount 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	9,414.00	9,160.00	
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	+	+	+
Volunteer firefighters' amount (2)		58315 +		
Search and rescue volunteers' amount (2)		58316 +		
Amount from line 21400 of your return	58320	+		
NL residents only: Adoption expenses (3)		58330 +		
NL and PE residents:				
Amount from line 31400 of your return (maximum \$1,000)				
NS residents:				
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 +
PE residents only:				
Teacher school supply amount (4) (maximum \$500)			58500 +	
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 (5)	58600	57740 +	57750 +	57760 +
Amount from Schedule (S2)MJ	58640	56430 +	56440 +	56450 +
Allowable amount of medical expenses (ME):				
Amount from line ME on worksheet	ME	+	+	+
Amount from line 58729 on worksheet	58729	57810 +	57820 +	57830 +
Amount from line 16 of Schedule 9	16	+	+	+
<b>Subtotal</b>		=	=	=
	<b>A</b>	× 8.7%	× 9.8%	× 8.79%
		=	=	=
Amount from line 17 of Schedule 9	17	× 18.3%	× 16.7%	× 21%
	<b>B</b>	=	=	=
Amount from line A above	<b>C</b>	+	+	+
Add lines B and C. <b>Total non-refundable tax credits</b>	<b>D</b>	57890 =	57900 =	57910 =

- (1) Complete the chart "Details of amount for young children" for line 58230 in Section PE428MJ or Section NS428MJ in Part 4.
- (2) You can claim **either** the volunteer firefighters' amount **or** the search and rescue volunteers' amount if the rules are met for claiming the amount on line 31220 or 31240 of your return.  
Enter on line 58315 the volunteer firefighters' amount you claimed on line 31220 of your return, **or** enter on line 58316 the search and rescue volunteers' amount you claimed on line 31240 of your return.
- (3) If the rules are met for claiming the amount on line 31300 of your federal return, you can claim up to \$12,704 of eligible expenses for each child. The two adoptive parents can split the amount if the combined total claim for eligible expenses for each child is not more than the amount before the split.
- (4) You can claim up to \$500 for expenses incurred to buy eligible school supplies if you meet **all** of the following conditions:
  - You are 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.
- (5) **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 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 applicable provincial or territorial amounts designated to you on the student's Form T2202, TL11A, or TL11C. If the student resided in Quebec, use the federal amount.

See the privacy notice on your return.

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

		<b>New Brunswick (NB)</b>	<b>Ontario (ON)</b>	<b>Manitoba (MB)</b>
Basic personal amount	58040	10,264 00	10,582 00	9,626 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 residents only:				
Amount from line 58185 on Worksheet ON428MJ (1)			<b>58185</b> +	
NB and MB residents only:				
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)				<b>58325</b> +
MB residents only: Children's arts amount (4)				<b>58326</b> +
ON and MB residents only: Adoption expenses (5)	<b>58330</b>		+	+
NB and MB residents:				
Amount from line 31400 of your return (maximum \$1,000)				
ON residents:				
Amount from line 31400 of your return (maximum \$1,463)	58360	+	+	+
NB and MB residents only:				
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 +
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	59350 +		56900 +
Amount from Schedule (S2)MJ	58640	59360 +	56460 +	56910 +
Manitoba Family Tax Benefit:				
Amount from line 12 of Schedule MB428–A MJ				<b>61470</b> +
Allowable amount of medical expenses (ME):				
Amount from line ME on worksheet	ME	+	+	+
Amount from line 58729 on worksheet	58729	59370 +	57840 +	56920 +
Amount from line 16 of Schedule 9	16	+	+	+
<b>Subtotal</b>		=	=	=
	<b>A</b>	x 9.68%	x 5.05%	x 10.8%
		=	=	=
Amount from line 17 of Schedule 9	17	x 17.95%	x 11.16%	x 17.4%
	<b>B</b>	=	=	=
Amount from line A above	<b>C</b>	+	+	+
Add lines B and C. <b>Total non-refundable tax credits</b>	<b>D</b>	56940 =	57920 =	56930 =
Amount from line 1 of Line ME on Worksheet ON428MJ			57880	

- (1) You can claim this amount if the rules are met for claiming **one** of the following:
- the amount for an eligible dependant (who has an impairment and is 18 years of age or older) 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 \$22,051**.
- 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 **either** the volunteer firefighters' amount **or** the search and rescue volunteers' amount if the rules are met for claiming the amount on line 31220 or 31240 of your return.
- Enter on line 58315 the volunteer firefighters' amount you claimed on line 31220 of your return, or enter on line 58316 the search and rescue volunteers' amount you claimed on line 31240 of your return.
- (3) You can claim up to \$500 for fees paid in 2019 on registration or membership for a prescribed program of physical activity for **any** of 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
- 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 2019 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 in which 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) If the rules are met for claiming the amount on line 31300 of your return, you can claim up to \$12,910 of eligible expenses for each child in the year the adoption is finalized or recognized under Ontario law if you were a resident of Ontario, and up to \$10,000 of eligible expenses for each child if you were a resident of Manitoba. Two adoptive parents can split the claim if the total combined claim for eligible expenses for each child is not more than the eligible 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 MB(S11)MJ for the student as if they were a resident of New Brunswick or Manitoba at the end of the year.

See the privacy notice on your return.

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

		<b>Saskatchewan (SK)</b>	<b>Alberta (AB)</b>	<b>British Columbia (BC)</b>
Basic personal amount	58040	16,065 00	19,369 00	10,682 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 58175 on Worksheet BC428MJ	58175			+
Amount from line 58200 on worksheet	58200	56190 +	56200 +	
SK residents only: Amount for dependent children born in 2001 or later Number of children (1) <b>58209</b> × \$6,094 =		58210 +		
SK residents only: Senior supplementary amount (if born in 1954 or earlier) <b>Claim \$1,292</b>		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	+	+	+
BC residents only: Volunteer firefighters' amount (2)				58315 +
BC residents only: Search and rescue volunteers' amount (2)				58316 +
SK residents only: Home buyers' amount (3) <b>58357</b>		+		
AB and BC residents only: Adoption expenses (4) <b>58330</b>			+	+
SK and BC residents: Amount from line 31400 of your return <b>(maximum \$1,000)</b>				
AB residents: Amount from line 31400 of your return <b>(maximum \$1,491)</b>	58360	+	+	+
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 +
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 (5)	58600		57790 +	57800 +
Amount from Schedule (S2)MJ	58640	56470 +	56480 +	56490 +
Allowable amount of medical expenses (ME): 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 +
Amount from line 16 of Schedule 9	16	+	+	+
<b>Subtotal</b>		=	=	=
<b>A</b>		× 10.5%	× 10%	× 5.06%
		=	=	=
Amount from line 17 of Schedule 9	17			
<b>B</b>		× 14.5%	× 21%	× 16.8%
		=	=	=
BC farmers' food donation tax credit (6)				<b>58980</b> +
SK and AB: Add lines A and B. <b>Total non-refundable tax credits</b>	<b>C</b>			
BC: Add lines A and B, and line 58980.		57930 =	57940 =	57950 =



- (1) Complete the chart "Details of dependant children born in 2001 or later" for line 58210 in Section SK428MJ in Part 4.
- (2) You can claim **either** the volunteer firefighters' amount **or** the search and rescue volunteers' amount if the rules are met for claiming the amount on line 31220 or 31240 of your return.  
Enter on line 58315 the volunteer firefighters' amount you claimed on line 31220 of your return, or enter on line 58316 the search and rescue volunteers' amount you claimed on line 31240 of your return.
- (3) If the rules are met for claiming the amount on line 31270 of your return, you can claim an amount of \$10,000 for the purchase of a qualifying home.
- (4) If the rules are met for claiming the amount on line 31300 of your return, you can claim up to \$13,247 of eligible expenses for each child if you were a resident of Alberta, and up to \$16,255 for each child if you were a resident of British Columbia. 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.
- (5) **For Alberta and British Columbia:** If the student was **not** a resident of Alberta or British Columbia at the end of the year, complete Schedule AB(S11)MJ or BC(S11)MJ for the student as if they were a resident of Alberta or British Columbia at the end of the year.
- (6) 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.

You can claim this credit if you meet **all** of the following conditions:

- You were a resident of British Columbia at the end of the year, or you were **not** a resident of British Columbia on the last day of the year but 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 37 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.

See the privacy notice on your return.

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

		<b>Yukon (YT)</b>	<b>Northwest Territories (NT)</b>	<b>Nunavut (NU)</b>
Basic personal amount	58040	12,069 00	14,811 00	16,000 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 Dependant's net income 56120	58170	+		
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 NT and NU: Amount from line 58200 on worksheet	58189 58200	+	56760 +	56770 +
NU residents only: Amount for young children less than 6 years of age Number of children (1) <b>63710</b> × \$1,200 =				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	+	+	+
YT residents only: Amount from line 31260 of your return	58310	+		
YT residents only: Children's arts amount (2)	<b>58326</b>	+		
YT residents only: Amount from line 31300 of your return	<b>58330</b>	+		
YT and NU residents: Amount from line 31400 of your return				
NT residents: 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 +
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)	58600	59450 +	57960 +	57970 +
Amount from Schedule (S2)MJ	58640	59460 +	56840 +	56850 +
Allowable amount of medical expenses (ME): 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 16 of Schedule 9	16	+	+	+
<b>Subtotal</b>		=	=	=
<b>A</b>		× 6.4%	× 5.9%	× 4%
		=	=	=
Amount from line 17 of Schedule 9	17	+	+	+
<b>B</b>		× 12.8%	× 14.05%	× 11.5%
<b>C</b>		=	=	=
Amount from line A above		+	+	+
Add lines B and C. <b>Total non-refundable tax credits</b>	<b>D</b>	56950 =	57980 =	57990 =

- (1) Complete the chart "Details of amount for young children" for line 58230 in Section NU428MJ in Part 4.
- (2) You can claim up to \$500 per child for fees paid in 2019 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 start of the year in which an eligible arts expense was paid.  
You can claim this amount if another person has not already 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.  
If the child is eligible for the disability tax credit and is under 18 years of age at the start of the year, you can claim an additional \$500 if a minimum of \$100 is paid for registration or membership fees for a prescribed artistic program.
- (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, NT(S11)MJ, or 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.

See the privacy notice on your return.

# Part 4 – Provincial tax (multiple jurisdictions) Newfoundland and Labrador tax

Complete this section if you have income allocated to Newfoundland and Labrador in column 4 in Part 1 of your Form T2203.

Enter your <b>taxable income</b> from line 26000 of your return.						1
Use the amount from line 1 to decide which column to complete.	Line 1 is <b>\$37,591</b> or less	Line 1 is more than <b>\$37,591</b> but not more than <b>\$75,181</b>	Line 1 is more than <b>\$75,181</b> but not more than <b>\$134,224</b>	Line 1 is more than <b>\$134,224</b> but not more than <b>\$187,913</b>	Line 1 is more than <b>\$187,913</b>	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0,00	– 37,591,00	– 75,181,00	– 134,224,00	– 187,913,00	3
	=	=	=	=	=	4
	× 8.7%	× 14.5%	× 15.8%	× 17.3%	× 18.3%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
Add lines 6 and 7.	+ 0,00	+ 3,270,00	+ 8,721,00	+ 18,050,00	+ 27,338,00	7
<b>Newfoundland and Labrador tax on taxable income</b>	=	=	=	=	=	8

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

Enter your Newfoundland and Labrador non-refundable tax credits from line D of the NL column in Part 3 of Form T2203.	12
Residents of Newfoundland and Labrador only: <b>Newfoundland and Labrador dividend tax credit</b> Credit calculated for line 13 on Worksheet NL428MJ	+
	13
<b>Newfoundland and Labrador minimum tax carryover</b> Amount from line 40427 of your return × 58% =	+
Add lines 12 to 14.	= 14
Line 11 minus line 15 (if negative, enter "0")	▶ – 15
	= 16
<b>Newfoundland and Labrador additional tax for minimum tax purposes</b> Amount from line 120 of Form T691 × 58% =	+
Add lines 16 and 17.	= 17
Percentage of income allocated to Newfoundland and Labrador from column 5 in Part 1 of your Form T2203	× % 19
Multiply line 18 by the percentage on line 19.	= 20

If you were **not** a resident of Newfoundland and Labrador, enter the amount from line 20 on line 28 and continue on the next page.

### Adjustments for residents of Newfoundland and Labrador

Total of amounts from lines 58330 and 58360 in the NL column in Part 3 of Form T2203 × 8.7% =	21
Newfoundland and Labrador dividend tax credit from line 13 above	+
Add lines 21 and 22.	= 22
Percentage of income <b>not</b> allocated to Newfoundland and Labrador: 100% <b>minus</b> percentage on line 19	× % 24
Multiply line 23 by the percentage on line 24.	▶ – 25
Line 20 minus line 25 (if negative, enter "0")	= 26
<b>Adjusted Newfoundland and Labrador income tax</b>	
Residents of Newfoundland and Labrador only: Enter the provincial foreign tax credit from Form T2036.	– 27
Line 26 minus line 27 (if negative, enter "0")	= 28

Continue on the next page.

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

Enter the amount from line 28 on the previous page.

\_\_\_\_\_ | 29

**Political contribution tax credit**

Newfoundland and Labrador political contributions made in 2019

**61750**

30

Credit calculated for line 31 on Worksheet NL428MJ

(maximum \$500)

– | 31

Line 29 minus line 31 (if negative, enter "0")

= | 32

**Direct equity tax credit**

Enter the credit amount from Form T1272.

– | 33

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

= | 34

**Resort property investment tax credit**

Enter the credit amount from Form T1297.

– | 35

Line 34 minus line 35 (if negative, enter "0")

= | 36

**Venture capital tax credit**

Enter the credit amount from Certificate(s) NL VCTC.

**61820**

• 37

Unused Newfoundland and Labrador venture capital tax credit from your most recent notice of assessment or reassessment

+ | 38

Line 37 plus line 38

= | 39

Line 36 minus line 39 (if negative, enter "0")

= | 40

**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, 2019, 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 73 of their Form NL428 or line 41 of Section NL428MJ in Part 4 of their Form T2203.

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

Amount from line 97 of your spouse's or common-law partner's Form NL428 or line 65 of Section NL428MJ in Part 4 of their Form T2203, if any

**61860** – | • 41

Line 40 minus line 41 (if negative, enter "0")

= | 42

If you claimed an amount on line 41, enter the amount from line 42 on line 49, enter "0" on line 59, and continue on line 60. **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	_____	43	_____	43
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)	_____		_____	
	+	44	+	44
Add lines 43 and 44.	=	45	=	45
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	_____		_____	
	–	46	–	46
Line 45 minus line 46 (if negative, enter "0")	=	47	=	47
Add the amounts on line 47 in columns 1 and 2.				
Enter the result on line 54 on the next page.		<b>Adjusted family income</b>	_____	48

Continue on the next page.

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

Enter the amount from line 42 on the previous page. \_\_\_\_\_ **49**

Basic reduction	Claim \$850	<b>61870</b>		<b>50</b>
Reduction for your spouse or common-law partner	Claim \$474	<b>61880</b>	+	<b>51</b>
Reduction for an eligible dependant claimed on line 58160	Claim \$474	<b>61890</b>	+	<b>52</b>
Add lines 50, 51 and 52.	(maximum \$1,324)	=		<b>53</b>

**Adjusted family income**

Enter the amount from line 48 on the previous page.		<b>54</b>		
If you claimed an amount on lines 51 or 52, enter \$34,417. <b>If not</b> , enter \$20,354.	-			<b>55</b>
Line 54 minus line 55 (if negative, enter "0")	=			<b>56</b>
Applicable rate	x	16%		<b>57</b>
Multiply line 56 by line 57.	=		▶ -	<b>58</b>
Line 53 minus line 58 (if negative, enter "0")			=	▶ - <b>59</b>
Line 49 minus line 59 (if negative, enter "0")			=	<b>60</b>

**Temporary deficit reduction levy** (residents of Newfoundland and Labrador only)

If your taxable income from line 1 is <b>\$50,000 or less</b> , enter "0".				
<b>If not</b> , enter the amount calculated for line 61 on Worksheet NL428MJ.			+	<b>61</b>
Add lines 60 and 61.			=	<b>62</b>
Enter the result on <b>line 1</b> in Part 5 of Form T2203.				<b>Newfoundland and Labrador tax</b>

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

Amount from line 59 above				<b>63</b>
Amount from line 40 of the previous page	-			<b>64</b>
Line 63 minus line 64 (if negative, enter "0")			=	<b>65</b>

See the privacy notice on your return.

# Newfoundland and Labrador Amounts Transferred From Your Spouse or Common-law Partner

If your spouse or common-law partner was a resident of Newfoundland and Labrador at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

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 Section 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 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 NL428 as if they were filing a return and attach their information slips.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is **\$32,930 or less**, enter \$6,009.

**If not**, enter the amount from line 58080 of their Form NL428.

**Pension income amount:**

Enter the amount from line 58360 of their Form NL428.

(maximum \$1,000)

**Disability amount:**

Enter the amount from line 58440 of their Form NL428.

**Tuition and education amounts:**

Enter the provincial amount designated to you from their Form T2202, TL11A, or TL11C.

(If they were not a resident of Newfoundland and Labrador, complete Schedule NL(S11)MJ using their information to determine the amount to enter.)

Add lines 1 to 4.

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

Enter the amount from line 26000 of their return if it is **\$37,591 or less**.

If the amount is **more than \$37,591**, enter the result of the following calculation:

amount from line 49 of their Form NL428 divided by 8.7%.

Enter the total of lines 58040, 58240, 58280, 58300, 58305, 58315, 58316, 58320, and 58330 of their Form NL428 **plus** line 13 of their Schedule NL(S11).

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

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 58640 in the NL column in Part 3 of Form T2203.

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

		1
+		2
+		3
+		4
=		5
6		7
-		8
=		9

See the privacy notice on your return.

# Newfoundland and Labrador Tuition and Education Amounts

If you were a student who was a resident of Newfoundland and Labrador, complete Schedule NL(S11), Provincial 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 Newfoundland and Labrador but you have income allocated to Newfoundland and Labrador in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Newfoundland and Labrador tuition and education amounts.

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

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

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment.

Enter your eligible tuition fees paid for 2019.	<b>2</b>		<b>1</b>
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**Education amount for 2019**

Use the information on Forms T2202, TL11A, and TL11C to complete lines 3 and 4.

Only one claim per month (**maximum 12 months**).

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 in box 32010 of your federal Schedule 11.

Enter the number of months from box 24 of Form T2202 and column B of Forms TL11A and TL11C.

	$\times \$60 =$	<b>+</b>		<b>3</b>
--	-----------------	----------	--	----------

Enter the number of months from box 25 of Form T2202 and column C of Forms TL11A and TL11C.

	$\times \$200 =$	<b>+</b>		<b>4</b>
--	------------------	----------	--	----------

Add lines 2, 3, and 4.	<b>Total 2019 tuition and education amounts</b>	<b>=</b>		<b>5</b>
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Add lines 1 and 5.	<b>Total available tuition and education amounts</b>	<b>=</b>		<b>6</b>
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As the student, enter the amount from line 26000 of your return if it is **\$37,591 or less**.

If the amount is **more than \$37,591**, enter the result of the following calculation: amount from line 9 of Section NL428MJ in Part 4 of your Form T2203 divided by 8.7%.

Total of lines 58040 to 58480 in the NL column in Part 3 of Form T2203	<b>-</b>		<b>7</b>
--	----------	--	----------

Line 7 minus line 8 (if negative, enter "0")	<b>=</b>		<b>8</b>
--	----------	--	----------

Line 7 minus line 8 (if negative, enter "0")	<b>=</b>		<b>9</b>
--	----------	--	----------

**Unused Newfoundland and Labrador tuition and education amounts claimed for 2019**

Enter <b>whichever is less</b> : amount from line 1 or line 9	<b>-</b>		<b>10</b>
---	----------	--	-----------

Line 9 minus line 10	<b>=</b>		<b>11</b>
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**2019 tuition and education amounts claimed for 2019**

Enter <b>whichever is less</b> : amount from line 5 or line 11	<b>+</b>		<b>12</b>
--	----------	--	-----------

	<b>=</b>		<b>13</b>
--	----------	--	-----------

Add lines 10 and 12.	<b>=</b>		<b>13</b>
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If you are the student, enter this amount on line 58560 in the NL column in Part 3 of Form T2203.

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

Amount from line 5 above	<b>(maximum \$5,000)</b>		<b>14</b>
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Amount from line 12 above	<b>-</b>		<b>15</b>
---------------------------	----------	--	-----------

Line 14 minus line 15 (if negative, enter "0")	<b>=</b>		<b>16</b>
--	----------	--	-----------

Enter the amount to be transferred (cannot be more than line 16).	<b>Newfoundland and Labrador tuition and education amounts transferred</b>		<b>17</b>
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Enter this amount 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 the NL column in Part 3 and in Section NL428MJ in Part 4 of your Form T2203.  
Keep this worksheet for your records. **Do not attach it to your return.**

### Line 58080 – Age amount (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$32,930 or less**, enter \$6,009 on line 58080 in the NL column in Part 3
- **more than \$32,930 but not more than \$72,990**, complete the calculation below
- **\$72,990 or more**, enter "0" on line 58080 in the NL column in Part 3

Maximum amount			6,009.00	1
Amount from line 23600 of your return		2		
Income threshold	– 32,930.00	3		
Line 2 minus line 3 (if negative, enter "0")	=	4		
Applicable rate	× 15%	5		
Multiply line 4 by line 5.	=	6	–	7
Line 1 minus line 6 (if negative, enter "0")			=	7

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

### Line 58120 – Spouse or common-law partner amount

Base amount			8,462.00	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 \$7,692)	3	=	3

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

### Line 58160 – Amount for an eligible dependant

Base amount			8,462.00	1
Your eligible dependant's net income from line 23600 of their return	–	2		
Line 1 minus line 2 (if negative, enter "0")	(maximum \$7,692)	3	=	3

Enter this amount 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	9,414.00	1	9,414.00	1	9,414.00	1
Dependant's net income from line 23600 of their return	–	2	–	2	–	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$2,990 per dependant)</b>	=	3	=	3	=	3
Amount claimed for this dependant on line 58160 in the NL column in Part 3, if any	–	4	–	4	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).						6

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

# Worksheet NL428MJ (continued)

## 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	17,599 00	17,599 00	17,599 00
Dependant's net income from line 23600 of their return	–	–	–
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$2,990 per dependant)</b>	=	=	=
Amount claimed for this dependant on line 58160 in the NL column in Part 3, if any	–	–	–
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).			

Enter the total 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, 2019:

Base amount	6,352 00	1
Maximum amount	2,989 00	2
Total child care and attendant care expenses for you claimed by you or by another person	3	
Threshold for child and attendant care expenses	– 2,541 00	4
Line 3 minus line 4 (if negative, enter "0")	=	5
Line 2 minus line 5 (if negative, enter "0")	=	6
Add lines 1 and 6.	(maximum \$9,341)	7

Enter this amount 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	6,352 00	1
If the dependant was <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.		
Maximum amount	2,989 00	2
Total child care and attendant care expenses for this dependant claimed by you or by another person	3	
Threshold for child and attendant care expenses	– 2,541 00	4
Line 3 minus line 4 (if negative, enter "0")	=	5
Line 2 minus line 5 (if negative, enter "0")	=	6
Add lines 1 and 6.	(maximum \$9,341)	7
Total of amounts your dependant can claim on lines 9 to 20 of their Form NL428	+	8
Add lines 7 and 8.	=	9
Dependant's taxable income from line 26000 of their return	–	10
Line 9 minus line 10 (if negative, enter "0").	=	11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less.</b>		

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

## Worksheet NL428MJ (continued)

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Medical expenses from line 33099 of your return		1
Enter <b>whichever is less</b> : \$2,050 or 3% of the amount on line 23600 of your return	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

Enter this amount on line ME in the NL 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		1		1	
Enter whichever is <b>less</b> : \$2,050 or 3% of the dependant's net income from line 23600 of their return	-	2	-	2	-	2	
Line 1 minus line 2 (if negative, enter "0")	=	3	=	3	=	3	
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).							4

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

### Line 13 – Newfoundland and Labrador dividend tax credit

Calculate the amount to enter on line 13 of Section NL428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return		x	5.4%	=	
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Enter this amount on line 13 of Section NL428MJ in Part 4.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return		1			
Amount from line 12010 of your return	-	2	x	3.5%	=
Line 1 minus line 2	=	4	x	5.4%	=
Add lines 3 and 5.				+	=
				=	6

Enter this amount on line 13 of Section NL428MJ in Part 4.

### Line 31 – Political contribution tax credit

If your total political contributions from line 30 of Section NL428MJ in Part 4 are **more than \$1,150**, enter \$500 on line 31 of Section NL428MJ in Part 4. **If not**, use the amount from line 30 to decide which column to complete.

	Line 30 is \$100 or less	Line 30 is more than \$100, but not more than \$550	Line 30 is more than \$550	
Enter your total contributions from line 30 of Section NL428MJ in Part 4.				1
	0.00	100.00	550.00	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	x 75%	x 50%	x 33.33%	4
Multiply line 3 by line 4.	=	=	=	5
	+ 0.00	+ 75.00	+ 300.00	6
Add lines 5 and 6.				7

Enter this amount on line 31 of Section NL428MJ in Part 4.

**Line 61 – Temporary deficit reduction levy**

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

Go to the line below that corresponds to your taxable income.

Enter your taxable income in the first box and complete the calculation.

Enter on line 61 of Section NL428MJ in Part 4 **whichever amount is less**: the result or the maximum.

Taxable income	Temporary deficit reduction levy	
	Result or maximum (whichever is less)	
more than <b>\$50,000</b> , but not more than <b>\$55,000</b>	<input type="text"/> – \$50,000 = <input type="text"/> × 10% = <input type="text"/>	<input type="text"/> or \$100
more than <b>\$55,000</b> , but not more than <b>\$60,000</b>	<input type="text"/> – \$55,000 = <input type="text"/> × 10% = <input type="text"/> + \$100 = <input type="text"/>	<input type="text"/> or \$200
more than <b>\$60,000</b> , but not more than <b>\$65,000</b>	<input type="text"/> – \$60,000 = <input type="text"/> × 10% = <input type="text"/> + \$200 = <input type="text"/>	<input type="text"/> or \$300
more than <b>\$65,000</b> , but not more than <b>\$70,000</b>	<input type="text"/> – \$65,000 = <input type="text"/> × 10% = <input type="text"/> + \$300 = <input type="text"/>	<input type="text"/> or \$400
more than <b>\$70,000</b> , but not more than <b>\$75,000</b>	<input type="text"/> – \$70,000 = <input type="text"/> × 10% = <input type="text"/> + \$400 = <input type="text"/>	<input type="text"/> or \$500
more than <b>\$75,000</b> , but not more than <b>\$80,000</b>	<input type="text"/> – \$75,000 = <input type="text"/> × 10% = <input type="text"/> + \$500 = <input type="text"/>	<input type="text"/> or \$600
more than <b>\$80,000</b> , but not more than <b>\$100,000</b>	<input type="text"/> – \$80,000 = <input type="text"/> × 10% = <input type="text"/> + \$600 = <input type="text"/>	<input type="text"/> or \$700
more than <b>\$100,000</b> , but not more than <b>\$125,000</b>	<input type="text"/> – \$100,000 = <input type="text"/> × 10% = <input type="text"/> + \$700 = <input type="text"/>	<input type="text"/> or \$800
more than <b>\$125,000</b> , but not more than <b>\$175,000</b>	<input type="text"/> – \$125,000 = <input type="text"/> × 10% = <input type="text"/> + \$800 = <input type="text"/>	<input type="text"/> or \$900
more than <b>\$175,000</b> , but not more than <b>\$250,000</b>	<input type="text"/> – \$175,000 = <input type="text"/> × 10% = <input type="text"/> + \$900 = <input type="text"/>	<input type="text"/> or \$1,000
more than <b>\$250,000</b> , but not more than <b>\$300,000</b>	<input type="text"/> – \$250,000 = <input type="text"/> × 10% = <input type="text"/> + \$1,000 = <input type="text"/>	<input type="text"/> or \$1,100
more than <b>\$300,000</b> , but not more than <b>\$350,000</b>	<input type="text"/> – \$300,000 = <input type="text"/> × 10% = <input type="text"/> + \$1,100 = <input type="text"/>	<input type="text"/> or \$1,200
more than <b>\$350,000</b> , but not more than <b>\$400,000</b>	<input type="text"/> – \$350,000 = <input type="text"/> × 10% = <input type="text"/> + \$1,200 = <input type="text"/>	<input type="text"/> or \$1,300
more than <b>\$400,000</b> , but not more than <b>\$450,000</b>	<input type="text"/> – \$400,000 = <input type="text"/> × 10% = <input type="text"/> + \$1,300 = <input type="text"/>	<input type="text"/> or \$1,400
more than <b>\$450,000</b> , but not more than <b>\$500,000</b>	<input type="text"/> – \$450,000 = <input type="text"/> × 10% = <input type="text"/> + \$1,400 = <input type="text"/>	<input type="text"/> or \$1,500
more than <b>\$500,000</b> , but not more than <b>\$550,000</b>	<input type="text"/> – \$500,000 = <input type="text"/> × 10% = <input type="text"/> + \$1,500 = <input type="text"/>	<input type="text"/> or \$1,600
more than <b>\$550,000</b> , but not more than <b>\$600,000</b>	<input type="text"/> – \$550,000 = <input type="text"/> × 10% = <input type="text"/> + \$1,600 = <input type="text"/>	<input type="text"/> or \$1,700
more than <b>\$600,000</b>	<input type="text"/> – \$600,000 = <input type="text"/> × 10% = <input type="text"/> + \$1,700 = <input type="text"/>	<input type="text"/> or \$1,800

# Part 4 – Provincial tax (multiple jurisdictions) Prince Edward Island tax

Complete this section if you have income allocated to Prince Edward Island in column 4 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.

	Line 1 is <b>\$31,984</b> or less	Line 1 is more than <b>\$31,984</b> , but not more than <b>\$63,969</b>	Line 1 is more than <b>\$63,969</b>	
Amount from line 1 _____	– 0,00	– 31,984,00	– 63,969,00	2
Line 2 minus line 3 (cannot be negative) _____	=	=	=	3
	× 9.8%	× 13.8%	× 16.7%	4
Multiply line 4 by line 5. _____	=	=	=	5
	+ 0,00	+ 3,134,00	+ 7,548,00	6
Add lines 6 and 7. <b>Prince Edward Island tax on taxable income</b>	=	=	=	7
				8

Enter your Prince Edward Island tax on taxable income from line 8. \_\_\_\_\_ 9  
 Enter your Prince Edward Island tax on split income from Form T1206. \_\_\_\_\_ 10  
 Add lines 9 and 10. \_\_\_\_\_ 11

Enter your Prince Edward Island non-refundable tax credits from line D in the PE column in Part 3 of your Form T2203. \_\_\_\_\_ 12  
**Residents of Prince Edward Island only:**  
**Prince Edward Island dividend tax credit**  
 Credit calculated for line 13 on Worksheet PE428MJ \_\_\_\_\_ 13  
**Prince Edward Island minimum tax carryover**  
 Amount from line 40427 of your return \_\_\_\_\_ × 57.5% = \_\_\_\_\_ 14  
 Add lines 12, 13 and 14. \_\_\_\_\_ 15  
 Line 11 minus line 15 (if negative, enter "0") \_\_\_\_\_ 16  
**Prince Edward Island additional tax for minimum tax purposes**  
 Amount from line 120 of Form T691 \_\_\_\_\_ × 57.5% = \_\_\_\_\_ 17  
 Add lines 16 and 17. \_\_\_\_\_ 18  
 Percentage of income allocated to Prince Edward Island from column 5 in Part 1 of your Form T2203 \_\_\_\_\_ 19  
 Multiply line 18 by the percentage on line 19. \_\_\_\_\_ 20

If you were **not** a resident of Prince Edward Island, enter the amount from line 20 on line 26 and continue on line 27.

### Adjustments for residents of Prince Edward Island

Total of amounts from lines 58230, 58360 and 58500 in the PE column in Part 3 of Form T2203 \_\_\_\_\_ × 9.8% = \_\_\_\_\_ 21  
 Prince Edward Island dividend tax credit from line 13 above \_\_\_\_\_ 22  
 Add lines 21 and 22. \_\_\_\_\_ 23  
 Percentage of income **not** allocated to Prince Edward Island: 100% **minus** percentage on line 19 \_\_\_\_\_ 24  
 Multiply line 23 by the percentage on line 24. \_\_\_\_\_ 25  
 Line 20 minus line 25 (if negative, enter "0") \_\_\_\_\_ **Adjusted Prince Edward Island income tax** 26

Continue on the next page.

**Part 4 – Provincial tax (multiple jurisdictions)**  
**Prince Edward Island tax** (continued)

Enter the amount from line 26 of the previous page. \_\_\_\_\_ | \_\_\_\_\_ **27**

**Prince Edward Island surtax**

Amount from line 18 of the previous page			<b>28</b>	
Base amount	–	12,500.00	<b>29</b>	
Line 28 minus line 29 (if negative, enter "0")	=		<b>30</b>	
Applicable rate	x	10%	<b>31</b>	
Multiply line 30 by line 31.	=		<b>32</b>	
Percentage from line 19	x	%	<b>33</b>	
Multiply line 32 by the percentage on line 33.	=			<b>34</b>
Add lines 27 and 34.				<b>35</b>

If you were **not** a resident of Prince Edward Island, enter the amount from line 35 on line 62 and continue on line 63.

**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, 2019, 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 73 on the next page can be claimed by the other spouse or common-law partner on line 36 of Section PE428MJ in Part 4 of their Form T2203 or on line 61 of their Form PE428.

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

Amount from line 97 of your spouse's or common-law partner's Form PE428 or line 73 of Section PE428MJ in Part 4 of their Form T2203, if any **63360** | **•36**

If you are claiming an amount on line 36, enter this amount on line 57 and continue on line 58 of the next page.  
**If not**, continue on line 37.

<b>Adjusted family income for the calculation of the Prince Edward Island low-income tax reduction</b>	<b>Column 1</b>		<b>Column 2</b>	
	You		Your spouse or common-law partner	
Net income from line 23600 of the return		<b>37</b>		<b>37</b>
<b>Universal child care benefit (UCCB) repayment:</b>				
Amount from line 21300 of the return	+	<b>38</b>	+	<b>38</b>
Add lines 37 and 38.	=	<b>39</b>	=	<b>39</b>
<b>UCCB income:</b>				
Amount from line 11700 of the return	–	<b>40</b>	–	<b>40</b>
Line 39 minus line 40 (if negative, enter "0")	=	<b>41</b>	=	<b>41</b>
Add the amounts on line 41 in columns 1 and 2. Enter the result on line 51 of the next page.				<b>42</b>
		<b>Adjusted family income</b>		

Continue on the next page.

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

<b>Details of amount for young children</b> (If you need more space, attach additional pages.)					
Child's name	Relationship to you	Date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
<b>Total number of eligible months for all children</b>					=

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

**Part 4 – Provincial tax (multiple jurisdictions)**  
**Prince Edward Island tax** (continued)

Enter the amount from line 35 of the previous page. \_\_\_\_\_ | \_\_\_\_\_ **43**

Basic reduction	Claim \$350	<b>63370</b>			<b>44</b>
Age reduction for self	Claim \$250	<b>63380</b>	+		<b>45</b>
Reduction for your spouse or common-law partner	Claim \$350	<b>63390</b>	+		<b>46</b>
Age reduction for your spouse or common-law partner	Claim \$250	<b>63400</b>	+		<b>47</b>
Reduction for an eligible dependant claimed on line 58160	Claim \$350	<b>63410</b>	+		<b>48</b>
Reduction for dependent children born in 2001 or later					
Number of dependent children (do not include a child claimed on line 48)		<b>60999</b>	× \$300 =	+	<b>49</b>
Add lines 44 to 49.			=		<b>50</b>

**Adjusted family income**

Amount from line 42 of the previous page				<b>51</b>	
Base amount	–	17,000.00		<b>52</b>	
Line 51 minus line 52 (if negative, enter "0")	=			<b>53</b>	
Applicable rate	×	5%		<b>54</b>	
Multiply line 53 by line 54.	=		▶	<b>55</b>	
Line 50 minus line 55 (if negative, enter "0")	=			<b>56</b>	
Enter the amount from line 36 or line 56, whichever applies.				<b>57</b>	
Percentage on line 19	×		%	<b>58</b>	

Multiply line 57 by the percentage on line 58.	<b>Prince Edward Island low-income tax reduction</b>	=	▶	<b>59</b>
Line 43 minus line 59 (if negative, enter "0")		=		<b>60</b>
Residents of Prince Edward Island only: Enter the provincial foreign tax credit from Form T2036.		–		<b>61</b>
Line 60 minus line 61 (if negative, enter "0")		=		<b>62</b>

**Political contribution tax credit**

Prince Edward Island political contributions made in 2019	<b>63420</b>			<b>63</b>
Credit calculated for line 64 on Worksheet PE428MJ		(maximum \$500)		<b>64</b>
Line 62 minus line 64 (if negative, enter "0")		=		<b>65</b>

**Equity tax credit**

Enter the equity tax credit from Certificate PE-ETC.	<b>63500</b>			<b>66</b>
Unused Prince Edward Island equity tax credit from your most recent notice of assessment or reassessment		+		<b>67</b>
Line 66 plus line 67	(maximum \$7,000)	=	▶	<b>68</b>
Line 65 minus line 68 (if negative, enter "0")				<b>69</b>
Enter the result on line 2 in Part 5 of Form T2203.	<b>Prince Edward Island tax</b>	=		<b>69</b>

**Prince Edward Island volunteer firefighter tax credit** (residents of Prince Edward Island only)

Volunteer firefighter tax credit				
Enter this amount on line 47900 of your return.	Claim \$500	<b>63510</b>		<b>70</b>

<b>Unused low-income tax reduction that your spouse or common-law partner can claim</b>				
Amount from line 56 above				<b>71</b>
Amount from line 43 above		–		<b>72</b>
Line 71 minus line 72 (if negative, enter "0")	<b>Unused amount</b>	=		<b>73</b>

See the privacy notice on your return.



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

**Protected B** when completed  
**Schedule PE(S2)MJ**  
**T2203 – 2019**

If your spouse or common-law partner was a resident of Prince Edward Island at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

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, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 either the federal or the applicable provincial or territorial amount designated to you on your spouse's or common-law partner's Form T2202, TL11A, or TL11C, whichever is less.

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form PE428 or 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 65 years of age or older in 2019):

If their net income is **\$28,019 or less**, enter \$3,764.

If **not**, enter the amount from line 58080 of their Form PE428.

**Pension income amount:**

Enter the amount from line 58360 of their Form PE428.

(maximum \$1,000)

**Disability amount:**

Enter the amount from line 58440 of their Form PE428.

**Tuition and education amounts:**

Enter the provincial amount designated to you from their Form T2202, TL11A, or TL11C.

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 if it is **\$31,984 or less**.

If the amount is **more than \$31,984**, enter the result of the following calculation: amount from line 47 of their Form PE428 divided by 9.8%.

Enter the total of lines 58040, 58240, 58280, 58300, and 58305 of their Form PE428

**plus** line 13 of their Schedule PE(S11).

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

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 58640 in the PE column in Part 3 of Form T2203.

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

	-	6
	-	7
	=	8
	=	9

See the privacy notice on your return.





# Prince Edward Island Tuition and Education Amounts

**Protected B** when completed  
**Schedule PE(S11)MJ**  
**T2203 – 2019**

If you were a student who was a resident of Prince Edward Island, complete Schedule PE(S11), Provincial tuition and education amounts, **instead** of 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 column 4 in Part 1 of your Form T2203, complete this schedule to calculate your Prince Edward Island tuition and education amounts.

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

Enter your provincial or territorial tuition and education amounts or your unused federal tuition, education and textbook amounts from your 2018 notice of assessment or reassessment, **whichever is less.**  
(If you resided in Quebec at the end of 2018, enter your unused federal tuition, education, and textbook amounts.)

Enter your eligible tuition fees paid for 2019. \_\_\_\_\_ | \_\_\_\_\_ **1**

**Education amount for 2019**  
Use the information on Forms T2202, TL11A, and TL11C to complete lines 3 and 4.  
Only one claim per month (**maximum 12 months**).  
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 in box 32010 of your federal Schedule 11.

Enter the number of months from box 24 of Form T2202 and column B of Forms TL11A and TL11C. \_\_\_\_\_ × \$120 = + \_\_\_\_\_ | \_\_\_\_\_ **3**

Enter the number of months from box 25 of Form T2202 and column C of Forms TL11A and TL11C. \_\_\_\_\_ × \$400 = + \_\_\_\_\_ | \_\_\_\_\_ **4**

Add lines 2, 3, and 4. **Total 2019 tuition and education amounts** = \_\_\_\_\_ | \_\_\_\_\_ **5**

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

Enter the amount from line 26000 of your return if it is **\$31,984 or less.**  
If the amount is **more than \$31,984**, enter the result of the following calculation:  
amount from line 9 of Section PE428MJ in Part 4 of your Form T2203 divided by 9.8%.

Total of lines 58040 to 58500 in the PE column in Part 3 of Form T2203 \_\_\_\_\_ | \_\_\_\_\_ **7**

Line 7 minus line 8 (if negative, enter "0") \_\_\_\_\_ | \_\_\_\_\_ **8**

\_\_\_\_\_ | \_\_\_\_\_ **9**

Enter **whichever is less:** **Prince Edward Island tuition and education amounts claimed by the student for 2019** \_\_\_\_\_ | \_\_\_\_\_ **10**

Enter this amount on line 58560 in the PE column in Part 3 of Form T2203.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in the PE column in Part 3 and in Section PE428MJ in Part 4 of your Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

### Line 58080 – Age amount (if born in 1954 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
- **more than \$28,019 but not more than \$53,112**, complete the calculation below
- **more than \$53,112**, enter "0" on line 58080 in the PE column in Part 3

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
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")				7

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

### Line 58120 – Spouse or common-law partner amount

Base amount			8,558 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 \$7,780)		3

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

### Line 58160 – Amount for an eligible dependant

Base amount			8,558 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 \$7,780)		3

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

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

# Worksheet PE428MJ (continued)

**Protected B** when completed  
**T2203 – 2019**

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

Enter the total on line 58400 in the PE 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, 2019:

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 by 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
Add lines 1 and 6.		(maximum \$10,909)	7

Enter this amount 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 <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , 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 by 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
Add lines 1 and 6.		(maximum \$10,909)	7
Total of amounts your dependant can claim on lines 9 to 17 of their Form PE428			8
Add lines 7 and 8.			9
Dependant's taxable income from line 26000 of their return			10
Line 9 minus line 10 (if negative, enter "0")			11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less.</b>			12

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 2002 or later**

Medical expenses from line 33099 of your return		1
Enter <b>whichever is less:</b> \$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 this amount 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		1		1
Enter <b>whichever is less:</b> \$1,678 or 3% of the dependant's net income from line 23600 of their return	-	2	-	2	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3	=	3	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).					=	4

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

**Line 13 – Prince Edward Island dividend tax credit**

Calculate the amount to enter on line 13 of Section PE428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:
 

Amount from line 12000 of your return		x 10.5%	=			
Enter the amount on line 13 of Section PE428MJ in Part 4.						
  
- If you entered an amount on lines 12000 **and** 12010 of your return:
 

Amount from line 12000 of your return		1				
Amount from line 12010 of your return	-	2	x 2.74%	=		3
Line 1 minus line 2	=	4	x 10.5%	=	+	5
Add lines 3 and 5.					=	6

Enter the amount on line 13 of Section PE428MJ in Part 4.

**Line 64 – Political contribution tax credit**

If your total political contributions from line 63 of Section PE428MJ in Part 4 were **more than \$1,150**, enter \$500 on line 64 of Section PE428MJ in Part 4. **If not**, use the amount on line 63 to decide which column to complete.

	Line 63 is \$100 or less		Line 63 is more than \$100, but not more than \$550		Line 63 is more than \$550		
Enter your total contributions from line 63 of Section PE428MJ in Part 4.						1	
Line 1 minus line 2 (cannot be negative)	-	0.00	-	100.00	-	550.00	2
Multiply line 3 by line 4.							3
Add lines 5 and 6.							4
							5
		0.00		75.00		300.00	6
	=		=		=		7

Enter this amount on line 64 of Section PE428MJ in Part 4.

Complete this section if you have income allocated to Nova Scotia in column 4 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.

	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
	x 8.79%	x 14.95%	x 16.67%	x 17.5%	x 21%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
Add lines 6 and 7.	+ 0,00	+ 2,601,00	+ 7,025,00	+ 12,662,00	+ 22,637,00	7
<b>Nova Scotia tax on taxable income</b>	=	=	=	=	=	8

Enter your Nova Scotia tax on taxable income from line 8. \_\_\_\_\_ 9

Enter your Nova Scotia tax on split income from Form T1206. \_\_\_\_\_ + \_\_\_\_\_ 10

Add lines 9 and 10. \_\_\_\_\_ = \_\_\_\_\_ 11

Enter your Nova Scotia non-refundable tax credits from line D  
of the NS column in Part 3 of Form T2203. \_\_\_\_\_ 12

Residents of Nova Scotia only:  
**Nova Scotia dividend tax credit**  
Credit calculated for line 13 on Worksheet NS428MJ \_\_\_\_\_ + \_\_\_\_\_ 13

**Nova Scotia 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

**Nova Scotia additional tax for minimum tax purposes**  
Amount from line 120 of Form T691 \_\_\_\_\_ x 57.5% = \_\_\_\_\_ + \_\_\_\_\_ 17

Add lines 16 and 17. \_\_\_\_\_ = \_\_\_\_\_ 18

Percentage of income allocated to Nova Scotia from column 5 in Part 1 of your Form T2203 \_\_\_\_\_ x \_\_\_\_\_ % 19

Multiply line 18 by the percentage on line 19. \_\_\_\_\_ = \_\_\_\_\_ 20

If you were **not** a resident of Nova Scotia, enter the amount from line 20 on line 26 and continue on line 27.

**Adjustments for residents of Nova Scotia**

Total of amounts from lines 58230 and 58360  
in the NS column in Part 3 of Form T2203 \_\_\_\_\_ x 8.79% = \_\_\_\_\_ 21

Nova Scotia dividend tax credit from line 13 above \_\_\_\_\_ + \_\_\_\_\_ 22

Add lines 21 and 22. \_\_\_\_\_ = \_\_\_\_\_ 23

Percentage of income **not** allocated to Nova Scotia:  
100% **minus** percentage on line 19 \_\_\_\_\_ x \_\_\_\_\_ % 24

Multiply line 23 by the percentage on line 24. \_\_\_\_\_ = \_\_\_\_\_ ▶ \_\_\_\_\_ 25

Line 20 minus line 25 (if negative, enter "0") \_\_\_\_\_ **Adjusted Nova Scotia income tax** \_\_\_\_\_ = \_\_\_\_\_ 26

Continue on the next page.

# Part 4 – Provincial tax (multiple jurisdictions)

## Nova Scotia tax (continued)

Enter the amount from line 26 on the previous page.			27
Residents of Nova Scotia only:			
Enter your provincial foreign tax credit from Form T2036.	–		28
Line 27 minus line 28 (if negative, enter "0")	=		29
Nova Scotia research and development tax credit recapture	52480	+	30
Add lines 29 and 30.	=		31

If you were **not** a resident of Nova Scotia at the end of the year, enter the amount from line 31 on line 51 and continue on line 52.

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

If you had a spouse or common-law partner on December 31, 2019, you and your spouse or common-law partner need to decide who will claim the tax reduction for your family.

Adjusted family income for the calculation of the Nova Scotia low-income tax reduction	Column 1		Column 2	
	You		Your spouse or common-law partner	
Net income from line 23600 of the return		32		32
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)	+	33	+	33
Add lines 32 and 33.	=	34	=	34
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	–	35	–	35
Line 34 minus line 35 (if negative, enter "0")	=	36	=	36
Add the amounts from line 36 in columns 1 and 2. Enter the result on line 45 below.	<b>Adjusted family income</b>			37

Enter the amount from line 31. \_\_\_\_\_ 38

Basic reduction	Claim \$300	61950		39
Reduction for your spouse or common-law partner	Claim \$300	61970	+	40
Reduction for an eligible dependant claimed at line 58160	Claim \$300	61990	+	41
Add lines 39 to 41.	(maximum \$600)	=		42
Reduction for dependent children born in 2001 or later:				
Number of dependent children (do not include a child claimed on line 41)	60999	x \$165 =	+	43
Add lines 42 and 43.		=		44

### Adjusted family income

Enter the amount from line 37.				45
Base amount	–	15,000.00		46
Line 45 minus line 46 (if negative, enter "0")	=			47
Applicable rate	x	5%		48
Multiply line 47 by line 48.	=		▶	49
Line 44 minus line 49 (if negative, enter "0")			▶	50
				51
				51

Continue on the next page.

# Part 4 – Provincial tax (multiple jurisdictions)

## Nova Scotia tax (continued)

Protected B when completed  
T2203 – 2019  
Section NS428MJ

Enter the amount from line 51 on the previous page.

52

### Political contribution tax credit

Nova Scotia political contributions made in 2019 **62100** × 75% = (maximum \$750)

53

Line 52 minus line 53 (if negative, enter "0")

54

### Food bank tax credit for farmers (residents of Nova Scotia only)

Enter the amount of qualifying donations that have also been claimed as charitable donations.

**62150** × 25% =

55

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

56

### Labour-sponsored venture capital tax credit

Cost of shares from Form NSLSV

× 20% = (maximum \$2,000) **62180**

57

Line 56 minus line 57 (if negative, enter "0")

58

### Equity tax credit

Enter the equity tax credit calculated on Form T1285.

59

Line 58 minus line 59 (if negative, enter "0")

60

### Innovation equity tax credit

Enter the innovation equity tax credit calculated on Form T225.

61

Line 60 minus line 61 (if negative, enter "0")

62

### Venture capital tax credit

Enter the venture capital tax credit calculated on Form T224.

63

Line 62 minus line 63 (if negative, enter "0")

64

### Age tax credit (residents of Nova Scotia only)

Nova Scotia age tax credit

(if born in 1954 or earlier and your taxable income is less than \$24,000)

Claim \$1,000

65

Line 64 minus line 65 (if negative, enter "0")

Enter the result on line 3 in Part 5 of Form T2203.

Nova Scotia tax

66

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

Volunteer firefighters and ground search and rescue tax credit

Enter this amount on line 47900 of your return.

Claim \$500 **62400**

67

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 a separate sheet of paper)					
Child's name	Relationship to you	Date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
<b>Total number of eligible months for all children</b>					=

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

See the privacy notice on your return.

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

If your spouse or common-law partner was a resident of Nova Scotia at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of Nova Scotia at the end of the year, complete Form NS428 or Section 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 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 65 years of age or older in 2019):

Enter the amount from line 58080 from their Form NS428.

**Pension income amount:**

Enter the amount from line 58360 of their Form NS428.

(maximum \$1,173)

**Disability amount:**

Enter the amount from line 58440 of their Form NS428.

**Tuition and education amounts:**

Enter the provincial amount designated to you from their Form T2202, TL11A, or TL11C.

(If they were not a resident of Nova Scotia, complete Schedule NS(S1)MJ using their information to determine the amount to enter.)

Add lines 1 to 4.

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

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

If the amount is **more than \$29,590**, enter the result of the following calculation:  
amount from line 40 of their Form NS428 divided by 8.79%.

Enter the total of lines 58040, 58240, 58280, 58300, and 58305 of their Form NS428 **plus** line 13 of their Schedule NS(S11).

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

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0").

Enter this amount on line 58640 in the NS column in Part 3 of Form T2203.

**Nova Scotia amounts transferred from your  
spouse or common-law partner**

		<b>1</b>
+		<b>2</b>
+		<b>3</b>
+		<b>4</b>
=		<b>5</b>
6		<b>6</b>
7		<b>7</b>
8	▶	<b>8</b>
9		<b>9</b>

See the privacy notice on your return.



If you were a student who was a resident of Nova Scotia, complete Schedule NS(S11), Provincial 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 Nova Scotia but you have income allocated to Nova Scotia in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Nova Scotia tuition and education amounts.

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

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

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment.

Enter your eligible tuition fees paid for 2019. 1

**Education amount for 2019**

Use the information on Form T2202, TL11A, and TL11C to complete lines 3 and 4.

Only one claim per month (**maximum 12 months**).

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 in box 32010 of your federal Schedule 11.

Enter the number of months from box 24 of Form T2202 and column B of Forms TL11A and TL11C.

$\times \$60 = +$  3

Enter the number of months from box 25 of Form T2202 and column C of Forms TL11A and TL11C.

$\times \$200 = +$  4

Add lines 2 to 4. **Total 2019 tuition and education amounts**  $=$  5

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

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

If the amount is **more than \$29,590**, enter the result of the following calculation: amount from line 9 of Section NS428MJ in Part 4 of your Form T2203 divided by 8.79%.

Total of lines 58040 to 58480 in the NS column in Part 3 of Form T2203  $-$  8

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

**Unused Nova Scotia tuition and education amounts claimed for 2019**

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

Line 9 minus line 10  $-$  10

$=$  11

**2019 tuition and education amounts claimed for 2019**

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

$+$  12

**Nova Scotia tuition and education amounts claimed by the student for 2019**  $=$  13

Add lines 10 and 12.

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

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

Amount from line 5 above (maximum \$5,000) 14

Amount from line 12 above  $-$  15

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

**Nova Scotia tuition and education amounts transferred** 17

Enter the amount to be transferred (cannot be more than line 16).

Enter this amount 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 the NS column in Part 3 and in Section NS428MJ in Part 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
- **more than \$25,000 but not more than \$74,999**, complete the calculation below
- **\$75,000 or more**, enter \$8,481 on line 58040 in the NS column in Part 3

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
Multiply line 5 by line 6.	=			7
Line 2 minus line 7 (if negative, enter "0")			+	8
Line 1 plus line 8			(maximum \$11,481)	9

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

**Line 58080 – Age amount**

Complete this calculation if you were born in 1954 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
Multiply line 4 by 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
Multiply line 11 by line 12.	=			13
Line 8 minus line 13 (if negative, enter "0")			+	14
Line 7 plus line 14			(maximum \$5,606)	15

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

# Worksheet NS428MJ (continued)

## Line 58120 – Spouse or common-law partner amount

Base amount		9,329 00	1	
Enter <b>whichever is more:</b> \$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)	=	▶	
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	
Multiply line 7 by line 8.		=	▶	
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")		=	▶	
Line 3 plus line 12	(maximum \$11,481)	=	+	

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

## Line 58160 – Amount for an eligible dependant

Base amount		9,329 00	1	
Enter <b>whichever is more:</b> \$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)	=	▶	
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	
Multiply line 7 by line 8.		=	▶	
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")		=	▶	
Line 3 plus line 12	(maximum \$11,481)	=	+	

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

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

# Worksheet NS428MJ (continued)

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

Enter the total 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, 2019:

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 by 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
Add lines 1 and 6.		(maximum \$10,790)	7

Enter this amount 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 <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , 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 by 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
Add lines 1 and 6.		(maximum \$10,790)	7
Total of amounts your dependant can claim on lines 1 to 12 of their Form NS428			8
Add lines 7 and 8.			9
Dependant's taxable income from line 26000 of their return			10
Line 9 minus line 10 (if negative, enter "0")			11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less</b>			12

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

## Worksheet NS428MJ (continued)

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

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

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

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

### Line 13 – Nova Scotia dividend tax credit

Calculate the amount to enter on line 13 of Section NS428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return			×	8.85%	=	
Enter this amount on line 13 of Section NS428MJ in Part 4.						

- If you entered an amount at lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return		1				
Amount from line 12010 of your return	-	2	×	2.99%	=	
Line 1 minus line 2	=	4	×	8.85%	=	+
Add lines 3 and 5.						=

Enter this amount on line 13 of Section NS428MJ in Part 4.

## Part 4 – Provincial tax (multiple jurisdictions) New Brunswick tax

Complete this section if you have income allocated to New Brunswick in column 4 in Part 1 of your Form T2203.

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

Use the amount on line 1 to decide which column to complete.

	Line 1 is \$42,592 or less	Line 1 is more than \$42,592 but not more than \$85,184	Line 1 is more than \$85,184 but not more than \$138,491	Line 1 is more than \$138,491 but not more than \$157,778	Line 1 is more than \$157,778	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	- 0,00	- 42,592,00	- 85,184,00	- 138,491,00	- 157,778,00	3
	=	=	=	=	=	4
	x 9.68%	x 14.82%	x 16.52%	x 17.84%	x 20.3%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
Add lines 6 and 7.	+ 0,00	+ 4,123,00	+ 10,435,00	+ 19,241,00	+ 22,682,00	7
<b>New Brunswick tax on taxable income</b>	=	=	=	=	=	8

Enter your New Brunswick tax on taxable income from line 8. \_\_\_\_\_ 9

Enter your New Brunswick tax on split income from Form T1206. \_\_\_\_\_ + \_\_\_\_\_ 10

Add lines 9 and 10. \_\_\_\_\_ = \_\_\_\_\_ 11

Enter your New Brunswick non-refundable tax credits from line D in the NB column in Part 3 of Form T2203. \_\_\_\_\_ 12

Residents of New Brunswick only:  
**New Brunswick dividend tax credit**  
Credit calculated for line 13 on Worksheet NB428MJ \_\_\_\_\_ + \_\_\_\_\_ 13

**New Brunswick minimum tax carryover**  
Amount from line 40427 of your return \_\_\_\_\_ x 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 114 \_\_\_\_\_ x 57% = \_\_\_\_\_ + \_\_\_\_\_ 17

Add lines 16 and 17. \_\_\_\_\_ = \_\_\_\_\_ 18

Percentage of income allocated to New Brunswick from column 5 in Part 1 of your Form T2203 \_\_\_\_\_ x \_\_\_\_\_ % 19

Multiply line 18 by the percentage on line 19. \_\_\_\_\_ = \_\_\_\_\_ 20

If you were **not** a resident of New Brunswick, enter the amount from line 20 on line 50, and continue on line 54.

### Adjustments for residents of New Brunswick

Amount from line 58360 in the NB column in Part 3 of Form T2203 \_\_\_\_\_ x 9.68% = \_\_\_\_\_ 21

New Brunswick dividend tax credit from line 13 above \_\_\_\_\_ + \_\_\_\_\_ 22

Add lines 21 and 22. \_\_\_\_\_ = \_\_\_\_\_ 23

Percentage of income **not** allocated to New Brunswick:  
100% **minus** percentage on line 19 \_\_\_\_\_ x \_\_\_\_\_ % 24

Multiply line 23 by the percentage on line 24. \_\_\_\_\_ = \_\_\_\_\_ 25

Lines 20 minus line 25 (if negative, enter "0") \_\_\_\_\_ **Adjusted New Brunswick income tax** \_\_\_\_\_ = \_\_\_\_\_ 26

Residents of New Brunswick only:  
Enter the provincial foreign tax credit from Form T2036. \_\_\_\_\_ - \_\_\_\_\_ 27

Line 26 minus line 27 (if negative, enter "0") \_\_\_\_\_ = \_\_\_\_\_ 28

Continue on the next page.

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

Enter the amount from line 28 on the previous page.

29

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

If you had a spouse or common-law partner on December 31, 2019, 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 53 on the next page can be claimed by the other spouse or common-law partner on line 59 of their Form NB428, or on line 30 of Section 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 81 of their Form NB428 or line 53 of Section NB428MJ in Part 4 of their Form T2203, if any	61560	-	30
Line 29 minus line 30 (if negative, enter "0")		=	31

If you are claiming an amount on line 30 (other than "0"), enter the amount from line 31 on line 49 and continue. **If not**, continue on line 32.

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 \$39,297**.
- You have an eligible dependant, or spouse or common-law partner, and your **adjusted family income** (calculated using the chart below) is **less than \$61,463**.

If neither of these conditions applies to you, enter "0" on line 48 and continue on line 49.

<b>Adjusted family income for the calculation of the New Brunswick low-income tax reduction</b>	<b>Column 1</b>		<b>Column 2</b>	
	<b>For you</b>		<b>For your spouse or common-law partner</b>	
Net income from line 23600 of the return		32		32
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)	+	33	+	33
Add lines 32 and 33.	=	34	=	34
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	-	35	-	35
Line 34 minus line 35 (if negative, enter "0")	=	36	=	36
Add the amounts on line 36 in columns 1 and 2. Enter the result on line 43.		<b>Adjusted family income</b>		<b>37</b>

Enter the amount from line 31 above.

38

Basic reduction	Claim \$665	61570		39
Reduction for your spouse or common-law partner	Claim \$665	61580	+	40
Reduction for an eligible dependant claimed on line 30400 of your return	Claim \$665	61590	+	41
Add lines 39, 40, and 41.	(maximum \$1,330)		=	42

**Adjusted family income**

Amount from line 37 above		43		
Base amount	-	17,130.00		44
Line 43 minus line 44 (if negative, enter "0")	=			45
Applicable rate	x	3%		46
Multiply line 45 by line 46.	=		▶	47
Line 42 minus line 47 (if negative, enter "0")			=	▶
<b>New Brunswick low-income tax reduction</b>				48
Line 38 minus line 48 (if negative, enter "0")			=	49

Continue on the next page.

# Part 4 – Provincial tax (multiple jurisdictions)

## New Brunswick tax (continued)

Protected B when completed

T2203 – 2019

Section NB428MJ

Enter the amount from line 49 of the previous page (line 20 if you were **not** a resident of New Brunswick). \_\_\_\_\_ 50

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

Amount from line 48 on the previous page		51
Amount from line 38 on the previous page	-	52
Line 51 minus line 52 (if negative, enter "0")	<b>Unused amount</b>	<b>53</b>

### New Brunswick political contribution tax credit

New Brunswick political contributions made in 2019	<b>61550</b>	54
Credit calculated for line 55 on Worksheet NB428MJ	(maximum \$500)	- 55
Line 50 minus line 55 (if negative, enter "0")		= 56

### Labour-sponsored venture capital fund tax credit

Enter the credit amount from NB-LSVC-1 certificate(s).	(maximum \$2,000)	<b>61670</b>	- 57
Line 56 minus line 57 (if negative, enter "0")			= 58

### Small business investor tax credit

Enter the credit amount from Form T1258.		-	59
Line 58 minus line 59 (if negative, enter "0")			
Enter the result on <b>line 4</b> in Part 5 of Form T2203.	<b>New Brunswick tax</b>	=	<b>60</b>

See the privacy notice on your return.



# New Brunswick Amounts Transferred From Your Spouse or Common-Law Partner

If your spouse or common-law partner was a resident of New Brunswick at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of New Brunswick at the end of the year, complete Form NB428 or Section 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 that they entered on their Form NB428 or 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 NB428 as if they were filing a return and attach their information slips.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is **\$37,311 or less**, enter \$5,012.

If **not**, enter the amount from line 58080 of their Form NB428.

**Pension income amount:**

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

**Disability amount:**

Enter the amount from line 58440 of their Form NB428.

**Tuition amounts:**

Enter the provincial amount designated to you from their Form T2202, TL11A, or TL11C.

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

Add lines 1 to 4.

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

Enter the amount from line 26000 of their return if it is **\$42,592 or less**.

If the amount is **more than \$42,592**, enter the result of the following calculation:  
amount from line 45 of their Form NB428 divided by 9.68%.

Enter the total of lines 58040, 58240, 58280, 58300, and 58305 of their Form NB428 **plus** line 12 of their Schedule NB(S11).

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

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 58640 in the NB column in Part 3 of Form T2203.

**New Brunswick amounts transferred from  
your spouse or common-law partner**

		<b>1</b>
+		<b>2</b>
+		<b>3</b>
+		<b>4</b>
=		<b>5</b>
6		<b>6</b>
-		<b>7</b>
=	▶	<b>8</b>
=		<b>9</b>

See the privacy notice on your return.

# New Brunswick Tuition and Education Amounts

If you were a student who was a resident of New Brunswick, complete Schedule NB(S11), Provincial 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 New Brunswick but you have income allocated to New Brunswick in column 4 in Part 1 of Form T2203, complete this schedule to calculate your New Brunswick tuition and education amounts.

If you are the individual **designated** by a student who was **not** a resident of New Brunswick at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 13 for **each student** as if they were a resident of New Brunswick at the end of the year.

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

Enter your unused federal tuition and education amounts from your 2018 notice of assessment or reassessment.		1
Enter your eligible tuition fees paid for 2019.	+	2
Add lines 1 and 2.	=	3

As the student, enter the amount from line 26000 of your return if it is <b>\$42,592 or less</b> .		
If the amount is <b>more than \$42,592</b> , enter the result of the following calculation: amount from line 9 of Section NB428MJ in Part 4 of your Form T2203 divided by 9.68%.		4
Total of lines 58040 to 58480 in the NB column in Part 3 of Form T2203	-	5
Line 4 minus line 5 (if negative, enter "0")	=	6
<b>Unused New Brunswick tuition and education amounts claimed for 2019</b>		7
Enter <b>whichever is less</b> : amount from line 1 or line 6	-	8
Line 6 minus line 7	=	9

<b>2019 tuition amount claimed for 2019</b>		
Enter <b>whichever is less</b> : amount from line 2 or line 8		10
Add lines 7 and 9.	+	11
<b>New Brunswick tuition and education amounts claimed by the student for 2019</b>	=	12

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

**Complete lines 11 to 14 only if you are the individual designated to claim the student's unused amounts.**

Amount from line 2 above		
(maximum \$5,000)		11
Amount from line 9 above	-	12
Line 11 minus line 12 (if negative, enter "0")	=	13
<b>Maximum transferable</b>		14
<b>New Brunswick tuition amount transferred</b>		15

Enter the amount to be transferred (cannot be more than line 13).

Enter this amount 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 the NB column in Part 3 and in Section NB428MJ in Part 4 of your Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

### Line 58080 – Age amount (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$37,311 or less**, enter \$5,012 on line 58080 in the NB column in Part 3
- **more than \$37,311 but not more than \$70,725**, complete the calculation below
- **more than \$70,725**, enter "0" on line 58080 in the NB column in Part 3

Maximum amount			5,012 00	1
Amount from line 23600 of your return				2
Income threshold	–	37,311 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")				7

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

### Line 58120 – Spouse or common-law partner amount

Base amount			9,588 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 \$8,716)		3

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

### Line 58160 – Amount for an eligible dependant

Base amount			9,588 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 \$8,716)		3

Enter this amount 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	11,725 00	1	11,725 00	1	11,725 00	1
Dependant's net income from line 23600 of their return	–	2	–	2	–	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,847 per dependant)</b>	=	3	=	3	=	3
Amount claimed for this dependant on line 58160 in the NB column in Part 3, if any	–	4	–	4	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).						6

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

## Worksheet NB428MJ (continued)

### 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	21,402 00	21,402 00	21,402 00
Dependant's net income from line 23600 of their return	–	–	–
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,848 per dependant)</b>	=	=	=
Amount claimed for this dependant on line 58160 in the NB column in Part 3, if any	–	–	–
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).			

Enter the total 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, 2019:

Base amount			8,310 00
Maximum amount		4,848 00	
Total child care and attendant care expenses for you claimed by you or by another person			
Threshold for child and attendant care expenses	– 2,839 00		
Line 3 minus line 4 (if negative, enter "0")	=	–	
Line 2 minus line 5 (if negative, enter "0")		=	+
Add lines 1 and 6.		<b>(maximum \$13,158)</b>	=

Enter this amount 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			8,310 00
If the dependant was <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.			
Maximum amount		4,848 00	
Total child care and attendant care expenses for this dependant claimed by you or another person			
Threshold for child and attendant care expenses	– 2,839 00		
Line 3 minus line 4 (if negative, enter "0")	=	–	
Line 2 minus line 5 (if negative, enter "0")		=	+
Add lines 1 and 6.		<b>(maximum \$13,158)</b>	=
Total of amounts your dependant can claim on lines 9 to 16 of their Form NB428			+
Add lines 7 and 8.			=
Dependant's taxable income from line 26000 of their return			–
Line 9 minus line 10 (if negative, enter "0")			=
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less.</b>			

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

## Worksheet NB428MJ (continued)

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Medical expenses from line 33099 of your return		1
Enter <b>whichever is less</b> : \$2,323 or 3% of the amount on line 23600 of your return	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

Enter this amount 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			
Enter <b>whichever is less</b> : \$2,323 or 3% of the dependant's net income from line 23600 of their return	-	-	-
Line 1 minus line 2 (if negative, enter "0")	=	=	=
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).			

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

### Line 13 – New Brunswick dividend tax credit

Calculate the amount to enter on line 13 of Section NB428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return		x	14%	=	
---------------------------------------	--	---	-----	---	--

Enter this amount on line 13 of Section NB428MJ in Part 4.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return		1			
Amount from line 12010 of your return	-	2	x	2.75%	=
Line 1 minus line 2	=	4	x	14%	=
Add lines 3 and 5.				+	=

Enter this amount on line 13 of Section NB428MJ in Part 4.

### Line 55 – New Brunswick political contribution tax credit

If your total political contributions from line 54 of Section NB428MJ in Part 4 are **more than \$1,075**, enter \$500 on line 55 of Section NB428MJ in Part 4. **If not**, use the amount from line 54 to decide which column to complete.

	Line 54 is \$200 or less	Line 54 is more than \$200, but not more than \$550	Line 54 is more than \$550
Enter your total contributions from line 54 of Section NB428MJ in Part 4.			
Line 1 minus line 2 (cannot be negative)	-	-	-
Multiply line 3 by line 4.	x	x	x
Add lines 5 and 6.	+	+	+

Enter this amount on line 55 of Section NB428MJ in Part 4.

Complete this section if you have income allocated to Ontario in column 4 in Part 1 of your Form T2203.

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

Use the amount on line 1 to decide which column to complete.

	Line 1 is \$43,906 or less	Line 1 is more than \$43,906 but not more than \$87,813	Line 1 is more than \$87,813 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	– 43,906,00	– 87,813,00	– 150,000,00	– 220,000,00	3
	=	=	=	=	=	4
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
	+ 0,00	+ 2,217,00	+ 6,235,00	+ 13,175,00	+ 21,687,00	7
Add lines 6 and 7.						
<b>Ontario tax on taxable income</b>	=	=	=	=	=	8

Enter your Ontario tax on taxable income from line 8. \_\_\_\_\_ 9

Enter your Ontario non-refundable tax credits from line D in the ON column in Part 3 of 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** \_\_\_\_\_

Credit calculated for line 13 on your Worksheet ON428MJ \_\_\_\_\_ – 13

Line 12 minus line 13 (if negative, enter "0") \_\_\_\_\_ = 14

Amount from line 40427 of your return \_\_\_\_\_ x 33.67% = \_\_\_\_\_ 15

Enter **whichever is less**: amount from line 14 or 15 \_\_\_\_\_ – 16

Line 11 minus line 16 (if negative, enter "0") \_\_\_\_\_ = 17

Percentage of income allocated to Ontario from column 5 in Part 1 of your Form T2203 \_\_\_\_\_ x % 18

Multiply line 17 by the percentage on line 18. \_\_\_\_\_ = 19

If you were **not** a resident of Ontario at the end of the year, enter the amount from line 19 on line 25 and continue at line 26.

**Adjustments for residents of Ontario**

Total of amounts from lines 58330 and 58360 in the ON column in Part 3 of Form T2203 \_\_\_\_\_ x 5.05% = \_\_\_\_\_ 20

Percentage of income **not** allocated to Ontario: 100% minus percentage on line 18 \_\_\_\_\_ x % 21

Multiply line 20 by the percentage on line 21. \_\_\_\_\_ = 22

Line 19 minus line 22 (if negative, enter "0") \_\_\_\_\_ = 23

Enter your Ontario tax on split income from Form T1206. \_\_\_\_\_ + 24

Add lines 23 and 24. \_\_\_\_\_ = **Adjusted Ontario income tax** 25

**Ontario surtax**

Amount from line 17 above \_\_\_\_\_ 26

Complete lines 27 to 29 if the amount on line 26 is **more than \$4,740**.

If the amount is **less than \$4,740**, enter "0" on line 30 and continue on line 31.

(Line 26 \_\_\_\_\_ – \$4,740) x 20% (if negative, enter "0") = \_\_\_\_\_ 27

(Line 26 \_\_\_\_\_ – \$6,067) x 36% (if negative, enter "0") = \_\_\_\_\_ + 28

Add lines 27 and 28. \_\_\_\_\_ = 29

Line 29 \_\_\_\_\_ x percentage from line 18 \_\_\_\_\_ % = \_\_\_\_\_ + 30

Add lines 25 and 30. \_\_\_\_\_ = 31

Continue on the next page.

# Part 4 – Provincial tax (multiple jurisdictions)

## Ontario Tax (continued)

Protected B when completed  
T2203 – 2019  
Section ON428MJ

Enter the amount from line 31 on the previous page.

	32
--	----

### Ontario dividend tax credit (residents of Ontario only)

Amount from line 13 of the previous page

-		33
---	--	----

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

=		34
---	--	----

### Ontario additional tax for minimum tax purposes

If you entered an amount on line 98 of Form T691, enter the additional tax for minimum tax purposes calculated for line 35 on your Worksheet ON428MJ.

+		35
---	--	----

Add lines 34 and 35.

=		36
---	--	----

### Ontario tax reduction (residents of Ontario only)

Enter "0" on line 43 if **any** of the following applies to you:

- You were **not** a resident of Canada on January 1<sup>st</sup>, 2019.
- You were **not** a resident of Ontario on December 31, 2019.
- There is an amount on line 35.
- The amount on line 36 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 37 to 43 to calculate your Ontario tax reduction.

Basic reduction 244,00 x percentage from line 18          % =          37

If you had a spouse or common-law partner on December 31, 2019, **only** the individual with the **higher net income** can claim the amounts on lines 38 and 39.

Reduction for dependent children born in 2001 or later

Number of dependent children **60969** x \$452 =          A

Percentage from line 18          x          % B

Amount A multiplied by amount B.          =          ▶ +          38

Reduction for dependants with a mental or physical impairment

Number of dependants **60970** x \$452 =          C

Percentage from line 18          x          % D

Amount C multiplied by amount D.          =          ▶ +          39

Add lines 37, 38, and 39.          =          40

Amount from line 40 above          x 2 =          41

Amount from line 36 above          -          42

Line 41 minus line 42 (if negative, enter "0") **Ontario tax reduction**          =          ▶ -          43

Line 36 minus line 43 (if negative, enter "0")          =          44

Continue on the next page.

# Part 4 – Provincial tax (multiple jurisdictions)

## Ontario Tax (continued)

Protected B when completed  
T2203 – 2019  
Section ON428MJ

Enter the amount from line 44 on the previous page.

45

If you are **not** a resident of Ontario at the end of the year, enter the amount from line 45 on line 53.

### Residents of Ontario only:

#### Ontario foreign tax credit

Credit calculated from Form T2036

46

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

47

#### Low-income individuals and families tax credit

Credit calculated from Schedule ON428–A MJ

62140

48

Percentage from line 18

x

% 49

Multiply line 48 by the percentage on line 49.

=

50

Line 47 minus line 50 (if negative, enter "0")

51

#### 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% =

52

Line 51 minus line 52 (if negative, enter "0")

53

#### Ontario health premium

Use the chart for line 54 on Worksheet ON428MJ to calculate this amount.

+

54

Add lines 53 and 54.

Enter the result on **line 5** in Part 5 of Form T2203.

Ontario tax

=

55

See the privacy notice on your return.



- To find out if you are eligible for the Low-income individuals and families tax credit, see the "Information for residents of Ontario" section of 2019 Income tax package.
- Complete this schedule and **attach a copy** to your return.

<b>Calculating your maximum allowable credit</b>			
Amount from line 10100 of your return			<b>1</b>
Amount from line 10400 of your return	+		<b>2</b>
Add lines 1 and 2.	=		<b>3</b>
Applicable rate for 2019	x	5.05%	<b>4</b>
Multiply line 3 by line 4.	=	(maximum \$850)	<b>5</b>
<b>Calculating your adjusted net income</b>			
Amount from line 23600 of your return			<b>6</b>
Amount from line 21300 of your return	+		<b>7</b>
Amount of Registered disability savings plan (RDSP) income repayment included on line 23200 of your return	+		<b>8</b>
Add lines 6 to 8.	=		<b>9</b>
Amount from line 11700 of your return			<b>10</b>
Amount of RDSP income included on line 12500 of your return	+		<b>11</b>
Add lines 10 and 11.	=		<b>12</b>
Line 9 minus line 12 (if negative, enter "0")	=		<b>13</b>
<b>Your adjusted net income</b>		=	

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.

<b>Part A – Calculating the credit for single individuals</b>			
Amount from line 5 above		(maximum \$850)	<b>14</b>
Amount from line 13 above			<b>15</b>
Individual income threshold	-	30,000.00	<b>16</b>
Line 15 minus line 16 (if negative, enter "0")	=		<b>17</b>
Applicable rate	x	10%	<b>18</b>
Multiply line 17 by line 18.	=		<b>19</b>
Line 14 minus line 19 (if negative, enter "0")	=		<b>20</b>
Enter this amount on line 62140 of Section 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			<b>21</b>	
Amount from line 21300 of your spouse's or common-law partner's return	+		<b>22</b>	
Amount of RDSP income repayment included on line 23200 of your spouse's or common-law partner's return	+		<b>23</b>	
Add lines 21 to 23.	=			<b>24</b>
Amount from line 11700 of your spouse's or common-law partner's return			<b>25</b>	
Amount of RDSP income included on line 12500 of your spouse's or common-law partner's return	+		<b>26</b>	
Add lines 25 and 26.	=			<b>27</b>
Line 24 minus line 27 (if negative, enter "0")		<b>Your spouse's or common-law partner's adjusted net income</b>	=	<b>28</b>
Amount from line 5 of the previous page			(maximum \$850)	<b>29</b>
Amount from line 13 of the previous page				<b>30</b>
Individual income threshold	-	30,000.00		<b>31</b>
Line 30 minus line 31 (if negative, enter "0")	=			<b>32</b>
Amount from line 30 above				<b>33</b>
Amount from line 28 above	+			<b>34</b>
Add lines 33 and 34.	=			<b>35</b>
Family income threshold	-	60,000.00		<b>36</b>
Line 35 minus line 36 (if negative, enter "0")	=			<b>37</b>
Enter <b>whichever is more</b> : amount from line 32 or line 37 above				<b>38</b>
Applicable rate	x	10%		<b>39</b>
Multiply line 38 by line 39.	=			<b>40</b>
Line 29 minus line 40 (if negative, enter "0")	=			<b>41</b>
Enter this amount on line 62140 of Section ON428MJ in Part 4 of your Form T2203.				

See the privacy notice on your return.

If your spouse or common-law partner was a resident of Ontario at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of Ontario at the end of the year, complete Form ON428 or Section 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 that they entered on their Form ON428 or 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 ON428 as if they were filing a return and attach their information slips.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is **\$38,463 or less**, enter \$5,166.

If **not**, enter the amount from line 58080 of their Form ON428.

**Pension income amount:**

Enter the amount from line 58360 of their Form ON428.

(maximum \$1,463)

**Disability amount:**

Enter the amount from line 58440 of their Form ON428.

Add lines 1 to 3.

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

Enter the amount from line 26000 of their return if it is **\$43,906 or less**.

If the amount is **more than \$43,906**, enter the result of the following calculation:  
 amount from line 44 of their Form ON428 divided by 5.05%

Enter the total of lines 58040, 58240, 58280, 58300, 58305, and 58330 of their Form ON428 **plus** line 5 of their Schedule ON(S11).

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

Line 5 minus line 6 (if negative, enter "0")

Line 4 minus line 7 (if negative, enter "0").

Enter this amount on line 58640 in the ON column in Part 3 of Form T2203.

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

			1
+			2
+			3
=			4
			5
-			6
=			7
			8

See the privacy notice on your return.

If you were a student who was a resident of Ontario, complete Schedule ON(S11), Provincial 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 but you have income allocated to Ontario in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Ontario tuition and education amounts.

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

Enter your unused Ontario tuition and education amounts from your 2018 notice of assessment or reassessment. (If you resided in another province or territory on December 31, 2017, you **cannot** claim your unused tuition and education amounts.)

	1
--	---

Enter the amount from line 26000 of your return if it is **\$43,906 or less**.

If the amount is **more than \$43,906**, enter the result of the following calculation:  
 amount from line 9 of Section ON428MJ in Part 4 of your Form T2203  
 divided by 5.05%.

Total of lines 58040 to 58480 in the ON column in Part 3 of Form T2203	-		2
Line 2 minus line 3 (if negative, enter "0")	=		4

			3
	=		4

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

**Unused Ontario tuition and education  
 amounts claimed by the student for 2019**

	5
--	---

Enter this amount on line 58560 in the ON column in Part 3 of Form T2203.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in the ON column in Part 3 and in Section ON428MJ in Part 4 of your Form T2203.

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

**Line 58080 – Age amount** (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$38,463 or less**, enter \$5,166 on line 58080 in the ON column in Part 3
- **more than \$38,463 but not more than \$72,903**, complete the calculation below
- **more than \$72,903**, enter "0" on line 58080 in the ON column in Part 3

Maximum amount		5,166.00	1
Amount from line 23600 of your return			2
Income threshold	–	38,463.00	3
Line 2 minus line 3 (if negative, enter "0")	=		4
Applicable rate	x	15%	5
Multiply line 4 by line 5.	=		6
Line 1 minus line 6 (if negative, enter "0")	=		7

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

**Line 58120 – Spouse or common-law partner amount**

Base amount		9,883.00	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 \$8,985)	3

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

**Line 58160 – Amount for an eligible dependant**

Base amount		9,883.00	1
Your eligible dependant's net income from line 23600 of their return	–		2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,985)	3

Enter this amount 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	22,051.00	1	22,051.00	1	22,051.00	1
Dependant's net income from line 23600 of their return	–	2	–	2	–	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,987 per dependant)</b>	=	3	=	3	=	3
Amount claimed for this dependant on line 58160 in the ON column in Part 3, if any	–	4	–	4	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).						6

Enter the total 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, 2019:

Base amount			8,549.00	1
Maximum amount		4,987.00		2
Total child care and attendant care expenses for you claimed by you or another person				3
Threshold for child and attendant care expenses	-	2,920.00		4
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")				6
Add lines 1 and 6.			(maximum \$13,536)	7

Enter this amount 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			8,549.00	1
If the dependant was <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.				
Maximum amount		4,987.00		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	-	2,920.00		4
Line 3 minus line 4 (if negative, enter "0")	=			5
Line 2 minus line 5 (if negative, enter "0")				6
Add lines 1 and 6.			(maximum \$13,536)	7
Total of amounts your dependant can claim on lines 9 to 16 of their Form ON428				8
Add lines 7 and 8.				9
Dependant's taxable income from line 26000 of their return				10
Line 9 minus line 10 (if negative, enter "0")				11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less.</b>				12

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 2002 or later**

Allowable Ontario medical expenses (see notes) Enter this amount on line 57880 in the ON column in Part 3.				1
Enter <b>whichever is less:</b> \$2,395 or 3% of the amount on line 23600 of your return	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

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

**Notes**

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 \$14,633 (\$29,267 in the year of death).
- The maximum Ontario claim for the cost of a van adapted for transporting a patient requiring the use of a wheelchair is \$7,317.
- The maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,927.

The federal and provincial medical expenses you claim have to cover the **same 12-month period** ending in 2019 and must be expenses that were not claimed for 2018.

**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 (see notes)	1	1	1
Enter <b>whichever is less</b> : \$2,395 or 3% of the dependant's net income from line 23600 of their return	2	2	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$12,910 per dependant)</b>	3	3	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any)			4

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

**Notes**

The medical expenses you can claim on line 1 are the same as those you can claim on line 33199 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 \$14,633 (\$29,267 in the year of death).
- The maximum Ontario claim for the cost of a van adapted for transporting a patient requiring the use of a wheelchair is \$7,317.
- The maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,927.

The federal and provincial medical expenses you claim have to cover the **same 12-month period** ending in 2019 and must be expenses that were not claimed for 2018.

**Line 13 – Ontario dividend tax credit**

Calculate the amount to enter on line 13 of Section ON428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return \_\_\_\_\_ × 10% =

Enter this amount on line 13 of Section ON428MJ in Part 4.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return	1			
Amount from line 12010 of your return	2	×	3.2863%	=
Line 1 minus line 2	4	×	10%	=
Add lines 3 and 5.				+
				=

Enter this amount on line 13 of Section ON428MJ in Part 4.

**Line 35 – 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**

Line 98 of your Form T691	_____	×	33.67%	=	_____	1
Percentage of income allocated to Ontario from column 5 in Part 1 of your Form T2203	_____	×	_____ %	=	_____	2
Multiply line 1 by the percentage on line 2	_____	=	_____	▶	_____	3

**Ontario surtax on additional tax**

Amount from line 1 above	_____				_____	4
Amount from line 26 of Section ON428MJ in Part 4	_____	+			_____	5
Add lines 4 and 5.	_____	=	_____		_____	6

Complete lines 7 to 13 if the amount on line 6 is more than \$4,740.

Otherwise, enter the amount from line 3 on line 35 of Section ON428MJ in Part 4.

(Line 6 _____) - \$4,740	×	20%	(if negative, enter "0")	=	_____	7
(Line 6 _____) - \$6,067	×	36%	(if negative, enter "0")	=	_____	8
Add lines 7 and 8.	_____	=	_____		_____	9
Amount from line 29 of Section ON428MJ in Part 4	_____	-	_____		_____	10
Line 9 minus line 10	_____	=	_____		_____	11
Percentage from line 2 above	_____	×	_____ %	=	_____	12
Line 11 multiplied by the percentage on line 12	_____	=	_____	▶	+	_____
Add lines 3 and 13.	_____	=	_____		_____	14

Enter this amount on line 35 of Section ON428MJ in Part 4.

**Line 54 – 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.

Enter the result on line 54 of Section ON428MJ in Part 4.

Taxable Income	Ontario health premium
not more than \$20,000 ▶ ▶ ▶	\$0
more than \$20,000, but not more than \$25,000 <input type="text"/> - \$20,000 = <input type="text"/> × 6% = <input type="text"/>	<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"/> - \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>	<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"/> - \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>	<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"/> - \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>	<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"/> - \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>	<input type="text"/>
more than \$200,600 ▶ ▶ ▶	\$900



Complete this section if you have income allocated to Manitoba in column 4 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.

	Line 1 is \$32,670 or less	Line 1 is more than \$32,670 but not more than \$70,610	Line 1 is more than \$70,610	
Amount from line 1	-	-	-	<b>2</b>
	0.00	32,670.00	70,610.00	<b>3</b>
Line 2 minus line 3 (cannot be negative)	=	=	=	<b>4</b>
	x 10.8%	x 12.75%	x 17.4%	<b>5</b>
Multiply line 4 by line 5.	=	=	=	<b>6</b>
	+ 0.00	+ 3,528.00	+ 8,366.00	<b>7</b>
<b>Manitoba tax on taxable income</b>	=	=	=	<b>8</b>

Enter your Manitoba tax on taxable income from line 8.

\_\_\_\_\_ | \_\_\_\_\_ **9**

Enter your Manitoba tax on split income from Form T1206.

+ \_\_\_\_\_ | \_\_\_\_\_ **10**

Add lines 9 and 10.

= \_\_\_\_\_ | \_\_\_\_\_ **11**

Enter your Manitoba non-refundable tax credits from line D in the MB column in Part 3 of your Form T2203.

\_\_\_\_\_ | \_\_\_\_\_ **12**

Residents of Manitoba only:

**Manitoba dividend tax credit**

Credit calculated for line 13 on Worksheet MB428MJ

+ \_\_\_\_\_ | \_\_\_\_\_ **13**

**Manitoba minimum tax carryover**

Amount from line 40427 of your return \_\_\_\_\_ x 50% =

+ \_\_\_\_\_ | \_\_\_\_\_ **14**

Add lines 12 to 14.

= \_\_\_\_\_ | \_\_\_\_\_ **15**

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

- \_\_\_\_\_ | \_\_\_\_\_ **16**

**Manitoba additional tax for minimum tax purposes**

Form T691: Line 111 minus line 114 \_\_\_\_\_ x 50% =

+ \_\_\_\_\_ | \_\_\_\_\_ **17**

Add lines 16 and 17.

= \_\_\_\_\_ | \_\_\_\_\_ **18**

Percentage of income allocated to Manitoba from column 5 in Part 1 of your Form T2203

x \_\_\_\_\_ | \_\_\_\_\_ % **19**

Multiply line 18 by the percentage on line 19.

= \_\_\_\_\_ | \_\_\_\_\_ **20**

If you were **not** a resident of Manitoba, enter the amount from line 20 on line 26 below, and continue on line 27.

**Adjustments for residents of Manitoba**

Total of amounts from lines 58315, 58316, 58325, 58326, 58330, 58360

in the MB column in Part 3 of Form T2203 \_\_\_\_\_ x 10.8% =

\_\_\_\_\_ | \_\_\_\_\_ **21**

Manitoba dividend tax credit from line 13 above

+ \_\_\_\_\_ | \_\_\_\_\_ **22**

Add lines 21 and 22.

= \_\_\_\_\_ | \_\_\_\_\_ **23**

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

100% **minus** percentage on line 19

x \_\_\_\_\_ | \_\_\_\_\_ % **24**

Multiply line 23 by the percentage on line 24.

= \_\_\_\_\_ | \_\_\_\_\_ **25**

Lines 20 minus line 25 (if negative, enter "0")

**Adjusted Manitoba income tax**

- \_\_\_\_\_ | \_\_\_\_\_ **26**

Continue on the next page.

# Part 4 – Provincial tax (multiple jurisdictions)

## Manitoba Tax (continued)

Protected B when completed  
T2203 – 2019  
Section MB428MJ

Enter the amount from line 26 on the previous page.

27

### Manitoba political contribution tax credit

Total Manitoba political contributions made in 2019

61794

28

Credit calculated on Worksheet MB428MJ for line 29

(maximum \$1,000)

– 29

Line 27 minus line 29 (if negative, enter "0")

= 30

### Labour-sponsored funds tax credit

Enter your labour-sponsored funds tax credit from Slip T2C (MAN.).

60800

– 31

Line 30 minus line 31 (if negative, enter "0")

= 32

Residents of Manitoba only:

Enter the provincial foreign tax credit from Form T2036.

– 33

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

= 34

Enter your Manitoba community enterprise development tax credit from line 7 of Form T1256.

60830

– 35

Line 34 minus line 35 (if negative, enter "0")

= 36

Enter your Manitoba small business venture capital tax credit for individuals from line 6 of Form T1256-1.

(maximum \$67,500) 60850

– 37

Line 36 minus line 37 (if negative, enter "0")

= 38

Enter the Manitoba employee share purchase tax credit from line 14 of Form T1256-2.

60860

– 39

Line 38 minus line 39 (if negative, enter "0")

= 40

Enter the Manitoba mineral exploration tax credit from Form T1241.

60920

– 41

Line 40 minus line 41 (if negative, enter "0")

Enter the result on **line 6** in Part 5 of Form T2203.

Manitoba tax

= 42

See the privacy notice on your return.

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

T2203 – 2019

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

Claim \$2,065 if you claimed the spouse or common-law partner amount on line 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 65 years of age or older

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

## Line 5 – Age amount for spouse or common-law partner who is 65 years of age or older

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

## Line 6 – Disability amount for spouse or common-law partner

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

## 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 2001 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 2001 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 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, 2019, 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 2019.
- 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 2001 or later" on Schedule MB428—A MJ, Manitoba Family Tax Benefit in Part 4.

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

Basic amount		2,065	00	1
Basic amount for dependent spouse or common-law partner	<b>Claim \$2,065</b>	+		2
Amount for an eligible dependant claimed on line 58160 in Part 3 of your Form T2203	<b>Claim \$2,065</b>	+		3
Age amount for self if you were 65 years or older	<b>Claim \$2,065</b>	+		4
Age amount for spouse or common-law partner who is 65 years of age or older	<b>Claim \$2,065</b>	60700	+	5
Disability amount for spouse or common-law partner	<b>Claim \$2,752</b>	60710	+	6
Disability amount for self or for a dependant other than your spouse or common-law partner				
Number of disability claims	<b>60720</b>	× \$2,752 =	+	7
Amount for disabled dependants born in 2001 or earlier				
Number of disabled dependants	<b>60740</b>	× \$2,752 =	+	8
Amount for dependent children born in 2001 or later (complete the chart below)				
Number of dependent children	<b>60760</b>	× \$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.	<b>Family tax benefit</b>		=	12

**Details of dependent children born in 2001 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

**Protected B** when completed  
**Schedule MB(S2)MJ**  
**T2203 – 2019**

If your spouse or common-law partner was a resident of Manitoba at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of Manitoba at the end of the year, complete Form MB428 or Section 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 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 65 years of age or older in 2019):

If their net income is **\$27,749 or less**, enter \$3,728.

If **not**, 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 Form T2202, TL11A or TL11C.

(If they were not a resident of Manitoba, complete Schedule MB (S11)MJ using their information to determine the amount to enter.)

Add lines 1 to 4.

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

Enter the amount from line 26000 of their return if it is **\$32,670 or less**.

If the amount is **more than \$32,670**, enter the result of the following calculation:  
amount from line 51 of their Form MB428 divided by 10.8%.

Enter the total of lines 58040, 58240, 58280, 58300, 58305, 58315, 58316, 58325, 58326, and 58330 of their Form MB428 **plus** line 13 of their Schedule MB(S11).

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

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0").

Enter this amount on line 58640 in the MB column in Part 3 of Form T2203.

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

		<b>1</b>
+		<b>2</b>
+		<b>3</b>
+		<b>4</b>
=		<b>5</b>
		<b>6</b>
-		<b>7</b>
=	▶	<b>8</b>
=		<b>9</b>

See the privacy notice on your return.

If you were a student who was a resident of Manitoba, complete Schedule MB(S11), Provincial 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 Manitoba but you have income allocated to Manitoba in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Manitoba tuition and education amounts.

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

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

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment.

Enter your eligible tuition fees paid for 2019. \_\_\_\_\_ | 1  
\_\_\_\_\_ | 2

**Education amount for 2019**  
 Use the information on Forms T2202, TL11A and TL11C to complete line 3 and 4.  
 Only one claim per month (**maximum 12 months**).  
 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 in box 32010 of your federal Schedule 11.

Enter the number of months from box 24 of Form T2202 and column B of Forms TL11A and TL11C. \_\_\_\_\_ | 3  
 \_\_\_\_\_ x \$120 = + \_\_\_\_\_

Enter the number of months from box 25 of Form T2202 and column C of Forms TL11A and TL11C. \_\_\_\_\_ | 4  
 \_\_\_\_\_ x \$400 = + \_\_\_\_\_

Add lines 2, 3, and 4. **Total 2019 tuition and education amounts** = \_\_\_\_\_ | 5  
 Add lines 1 and 5. **Total available tuition and education amounts** = \_\_\_\_\_ | 6

As the student, enter the amount from line 26000 of your return if it is **\$32,670 or less**.  
 If the amount is **more than \$32,670**, enter the result of the following calculation:  
 amount from line 9 of Section MB428MJ in Part 4 of your Form T2203 divided by 10.8%. \_\_\_\_\_ | 7  
 Total of lines 58040 to 58480 in the MB column in Part 3 of Form T2203 - \_\_\_\_\_ | 8  
 Line 7 minus line 8 (if negative, enter "0") = \_\_\_\_\_ | 9

**Unused Manitoba tuition and education amounts claimed for 2019**  
 Enter **whichever is less**: amount from line 1 or line 9 - \_\_\_\_\_ | 10  
 Line 9 minus line 10 = \_\_\_\_\_ | 11

**2019 tuition and education amounts claimed for 2019**  
 Enter **whichever is less**: amount from line 5 or line 11 + \_\_\_\_\_ | 12  
**Manitoba tuition and education amounts claimed by the student for 2019** = \_\_\_\_\_ | 13

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

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

Amount from line 5 above (maximum \$5,000) \_\_\_\_\_ | 14  
 Amount from line 12 above - \_\_\_\_\_ | 15  
 Line 14 minus line 15 (if negative, enter "0") = \_\_\_\_\_ | 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 16 from their federal Schedule 11. For a student residing in New Brunswick, use line 18 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 16 from their Schedule YT(S11). For a student residing in Nunavut, use line 23 from their Schedule NU(S11).) \_\_\_\_\_ | 17

Enter the amount to be transferred **Manitoba tuition and education amounts transferred** \_\_\_\_\_ | 18  
 (cannot be more than line 16 or line 17, **whichever is less**).

Enter this amount 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 the MB column in Part 3 and in Section MB428MJ in Part 4 of your Form T2203.  
Keep this worksheet for your records. **Do not attach it to your return.**

**Line 58080 – Age amount** (if born in 1954 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
- **more than \$27,749 but not more than \$52,602**, complete the calculation below
- **more than \$52,602**, enter "0" on line 58080 in the MB column in Part 3

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
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")			=	7

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

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

## Worksheet MB428MJ (continued)

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

Enter the total 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 61 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, 2019:

Base amount						
	6,180	00	1			
Maximum amount		3,605	00	2		
Total of child care and attendant care expenses for you claimed by you or by 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
Add lines 1 and 6.				(maximum \$9,785)	=	7

Enter this amount 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 <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , 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 by 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
Add lines 1 and 6.				(maximum \$9,785)	=	7
Total of amounts your dependant can claim on lines 9 to 21 of their Form MB428					+	8
Add lines 7 and 8.					=	9
Dependant's taxable income from line 26000 of their return					-	10
Line 9 minus line 10 (if negative, enter "0")					=	11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less.</b>						12

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



## Worksheet MB428MJ (continued)

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Medical expenses from line 33099 of your return		1
Enter <b>whichever is less</b> : \$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 this amount 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		1	
Enter <b>whichever is less</b> : \$1,728 or 3% of the dependant's net income from line 23600 of their return	–	2	–	2	–
Line 1 minus line 2 (if negative, enter "0")	=	3	=	3	=
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).				4	

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

### Line 13 – Manitoba dividend tax credit

Calculate the amount to enter on line 13 of Section MB428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return		×	8%	=	
---------------------------------------	--	---	----	---	--

Enter this amount on line 13 of Section MB428MJ in Part 4.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return		1			
Amount from line 12010 of your return	–	2	×	0.7835%	=
Line 1 minus line 2	=	4	×	8%	=
Add lines 3 and 5.				+	
				=	

Enter this amount on line 13 of Section MB428MJ in Part 4.

### Line 29 – Manitoba political contribution tax credit

If your total political contributions from line 28 of Section MB428MJ in Part 4 are **more than \$2,325**, enter \$1,000 on line 29 of Section MB428MJ in Part 4. **If not**, use the amount from line 28 to decide which column to complete.

	Line 28 is \$400 or less	Line 28 is more than \$400 but not more than \$750	Line 28 is more than \$750
Enter your total contributions from line 28 of Section MB428MJ in Part 4.			
Line 1 minus line 2 (cannot be negative)	–	–	–
Multiply line 3 by line 4.	×	×	×
Add lines 5 and 6.	+	+	+
Enter this amount on line 29 of Section MB428MJ in Part 4.	=	=	=

# Part 4 – Provincial tax (multiple jurisdictions) Saskatchewan tax

Complete this section if you have income allocated to Saskatchewan in column 4 in Part 1 of your Form T2203.

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

Use the amount from line 1 to decide which column to complete.

	Line 1 is \$45,225 or less	Line 1 is more than \$45,225 but not more than \$129,214	Line 1 is more than \$129,214	
Amount from line 1	0.00	45,225.00	129,214.00	1
Line 2 minus line 3 (cannot be negative)	=	=	=	2 3
Multiply line 4 by line 5.	x 10.5%	x 12.5%	x 14.5%	4 5
	=	=	=	6
	+ 0.00	+ 4,749.00	+ 15,247.00	7
Add lines 6 and 7.	=	=	=	8

Enter your Saskatchewan tax on taxable income from line 8.

Residents of Saskatchewan only:

Enter the Saskatchewan farm and small business capital gains tax credit from Form T1237.

61499 - 10

Line 9 minus line 10

= 11

Enter your Saskatchewan tax on split income from Form T1206.

+ 12

Add lines 11 and 12.

= 13

Enter your Saskatchewan non-refundable tax credits from line C in the SK column in Part 3 of your Form T2203.

14

Residents of Saskatchewan only:

**Saskatchewan dividend tax credit**

Credit calculated for line 15 on 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 114 x 50% =

+ 19

Add lines 18 and 19.

= 20

Percentage of income allocated to Saskatchewan from column 5 in Part 1 of your Form T2203

x % 21

Multiply line 20 by the percentage on line 21.

= 22

If you were **not** a resident of Saskatchewan, enter the amount from line 22 on line 30 below, and continue on line 31.

## Adjustments for residents of Saskatchewan

Amount from line 58360 of the SK column in Part 3 of Form T2203 x 10.5% =

23

Saskatchewan dividend tax credit from line 15 above

+ 24

Add lines 23 and 24.

= 25

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

100% **minus** percentage on line 21

x % 26

Multiply line 25 by the percentage on line 26.

= 27

Line 22 minus line 27 (if negative, enter "0")

**Adjusted Saskatchewan income tax**

= 28

Residents of Saskatchewan only:

Enter the provincial foreign tax credit from Form T2036.

- 29

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

= 30

Continue on the next page.

# Part 4 – Provincial tax (multiple jurisdictions)

## Saskatchewan tax (continued)

Protected B when completed

T2203 – 2019

Section SK428MJ

Enter the amount from line 30 on the previous page.

\_\_\_\_\_ | 31

### Saskatchewan political contribution tax credit

Enter your Saskatchewan political contributions made in 2019.

**63554** | 32

Credit calculated for line 33 on Worksheet SK428MJ

(maximum \$650) | 33

Line 31 minus line 33 (if negative, enter "0")

= | 34

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

For investments in venture capital corporations registered in Saskatchewan:

Enter your tax credit from Slip T2C (Sask.) (maximum \$875) | 35

For investments in venture capital corporations registered federally:

Enter your tax credit from Slip T2C (Sask.) (maximum \$875) + | 36

Add lines 35 and 36.

(maximum \$875) **63557** = | 37

Line 34 minus line 37 (if negative, enter "0")

= | 38

### Saskatchewan mineral exploration tax credit

Saskatchewan mineral exploration tax credit from Slip SK-METC

**63600** | •39

Enter your unused Saskatchewan mineral exploration tax credit from your most recent notice of assessment or reassessment

+ | 40

Add lines 39 and 40.

= | 41

Line 38 minus line 41 (if negative, enter "0")

= | 42

### Saskatchewan graduate tuition tax credit (residents of Saskatchewan only)

Enter the amount from line 10 of Form RC360, Saskatchewan Graduate Retention Program.

**63640** | •43

Line 42 minus line 43 (if negative, enter "0")

= | 44

### Saskatchewan qualifying environmental trust tax credit

Enter your Saskatchewan qualifying environmental trust tax credit.

- | 45

Line 44 minus line 45 (if negative, enter "0")

Enter the result on line 7 in Part 5 of Form T2203.

Saskatchewan tax

= | 46

### Request for carryback of unused mineral exploration tax credit

Amount from line 41 above

\_\_\_\_\_ | 47

Amount from line 38 above

- | 48

Line 47 minus line 48 (if negative, enter "0")

= | 49

Enter on line 50 any part of the amount from line 49 that you want to carry back to 2018 to reduce your Saskatchewan tax.

Enter on line 51 any amount that you want to carry back to 2017, and on line 52 any amount that you want to carry back to 2016.

Enter the amount you want to carry back to 2018.

**63601** | • 50

Enter the amount you want to carry back to 2017.

**63602** | • 51

Enter the amount you want to carry back to 2016.

**63603** | • 52

Complete this chart if you are claiming an amount for dependant children born in 2001 or later on line 58210 of the SK column in Part 3.

### Details of dependent children born in 2001 or later

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

If you need more space, attach a separate sheet of paper.

See the privacy notice on your return.

# Saskatchewan Amounts Transferred From Your Spouse or Common-Law Partner

If your spouse or common-law partner was a resident of Saskatchewan at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of Saskatchewan at the end of the year, complete Form SK428 or Section 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 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 2001 or later:**

Enter the amount from line 58210 of their Form SK428.

1

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is **\$36,430 or less**, enter \$4,894.

**If not**, 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 if it is **\$45,225 or less**.

If the amount is **more than \$45,225**, enter the result of the following calculation:  
amount from line 47 of their Form SK428 divided by 10.5%.

7

Enter the total of lines 58040, 58240, 58280, 58300, 58305, and 58357 of their Form SK428 **plus** line 5 of their Schedule SK(S11).

-

8

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

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

=

▶ -

9

Line 6 minus line 9 (if negative, enter "0")  
Enter this amount on line 58640 in the SK column  
in Part 3 of Form T2203.

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

=

10

See the privacy notice on your return.

# Saskatchewan Tuition and Education Amounts

If you were a student who was a resident of Saskatchewan, complete Schedule SK(S11), Provincial 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 but you have income allocated to Saskatchewan in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Saskatchewan tuition and education amounts.

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

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment.

	1
--	---

Enter the amount from line 26000 of your return if it is **\$45,225 or less**.

If the amount is **more than \$45,225**, enter the result of the following calculation:  
amount from line 9 of Section SK428MJ in Part 4 of your Form T2203 divided by 10.5%.

Total of lines 58040 to 58480 in the SK column in Part 3 of Form T2203	-		2
Line 2 minus line 3 (if negative, enter "0")	=		3
			4

**Unused Saskatchewan tuition and education  
amounts claimed by the student for 2019**

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

	5
--	---

Enter this amount on line 58560 in the SK column in Part 3 of Form T2203.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in the SK column in Part 3 and in Section SK428MJ in Part 4 of your Form T2203.  
Keep this worksheet for your records. **Do not attach it to your return.**

**Line 58080 – Age amount** (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$36,430 or less**, enter \$4,894 on line 58080 in the SK column in Part 3
- **more than \$36,430 but not more than \$69,057**, complete the calculation below
- **more than \$69,057**, enter "0" on line 58080 in the SK column in Part 3

Maximum amount			4,894 00	1
Amount from line 23600 of your return				2
Income threshold	–	36,430 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

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

**Line 58120 – Spouse or common-law partner amount**

Base amount			17,672 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 \$16,065)		3

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

**Line 58160 – Amount for an eligible dependant**

Base amount			17,672 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 \$16,065)		3

Enter this amount 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	16,179 00	16,179 00	16,179 00
Dependant's net income from line 23600 of their return	–	–	–
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$9,464 per dependant)</b>	=	=	=
Amount claimed for this dependant on line 58160 in the SK column in Part 3, if any	–	–	–
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).			

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

## Worksheet SK428MJ (continued)

### 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	25,628 00	25,628 00	25,628 00
Dependant's net income from line 23600 of their return	-	-	-
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$9,464 per dependant)</b>	=	=	=
Amount claimed for this dependant on line 58160 in the SK column in Part 3, if any	-	-	-
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).			

Enter the total 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, 2019:

Base amount		9,464 00	1
Maximum amount		9,464 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	- 2,772 00		4
Line 3 minus line 4 (if negative, enter "0")	=	-	5
Line 2 minus line 5 (if negative, enter "0")		=	6
Add lines 1 and 6.		(maximum \$18,928)	7

Enter this amount 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		9,464 00	1
If the dependant was <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.			
Maximum amount		9,464 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	- 2,772 00		4
Line 3 minus line 4 (if negative, enter "0")	=	-	5
Line 2 minus line 5 (if negative, enter "0")		=	6
Add lines 1 and 6.		(maximum \$18,928)	7
Total of amounts your dependant can claim on lines 9 to 19 of their Form SK428			8
Add lines 7 and 8.			9
Dependant's taxable income from line 26000 of their return			10
Line 9 minus line 10 (if negative, enter "0")			11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less</b>			12

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

## Worksheet SK428MJ (continued)

### Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Medical expenses from line 33099 of your return		1
Enter <b>whichever is less</b> : \$2,268 or 3% of the amount on line 23600 of your return.	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

Enter this amount on line ME in the SK column in Part 3.

### Line 15 – Saskatchewan dividend tax credit

Calculate the amount to enter on line 15 of Section SK428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return			x 11% =	
Enter this amount on line 15 of Section SK428MJ in Part 4.				

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return		1			
Amount from line 12010 of your return	-	2	x 3.362% =		3
Line 1 minus line 2	=	4	x 11% =	+	5
Add lines 3 and 5.	=			=	6

Enter this amount on line 15 of Section SK428MJ in Part 4.

### Line 33 – Saskatchewan political contribution tax credit

If your total political contributions from line 32 of Section SK428MJ in Part 4 are **more than \$1,275**, enter \$650 on line 33 of Section SK428MJ in Part 4. **If not**, use the amount from line 32 to decide which column to complete.

	Line 32 is \$400 or less	Line 32 is more than \$400 but not more than \$750	Line 32 is more than \$750	
Enter your total contributions from line 32 of Section SK428MJ in Part 4.	-	-	-	1
	0,00	400,00	750,00	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	x 75%	x 50%	x 33.33%	4
Multiply line 3 by line 4.	=	=	=	5
	+	+	+	6
Add lines 5 and 6.	0,00	300,00	475,00	7
	=	=	=	

Enter this amount on line 33 of Section SK428MJ in Part 4.



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

	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	
Amount from line 1						2
Line 2 minus line 3 (cannot be negative)	– 0.00	– 131,220.00	– 157,464.00	– 209,952.00	– 314,928.00	3
	=	=	=	=	=	4
	x 10%	x 12%	x 13%	x 14%	x 15%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
	+ 0.00	+ 13,122.00	+ 16,271.00	+ 23,095.00	+ 37,791.00	7
Add lines 6 and 7.						
<b>Alberta tax on taxable income</b>	=	=	=	=	=	8

Enter your Alberta tax on taxable income from line 8. \_\_\_\_\_ 9

Residents of Alberta only:  
Enter your Alberta tax on split income from Form T1206. \_\_\_\_\_ + \_\_\_\_\_ 10

Add lines 9 and 10. \_\_\_\_\_ = \_\_\_\_\_ 11

Enter your 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**  
Credit calculated for line 13 on 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 114 \_\_\_\_\_ x 35% = \_\_\_\_\_ + \_\_\_\_\_ 17

Add lines 16 and 17. \_\_\_\_\_ = \_\_\_\_\_ 18

Percentage of income allocated to Alberta from column 5 in Part 1 of your Form T2203 \_\_\_\_\_ x \_\_\_\_\_ % 19

Multiply line 18 by the percentage on line 19. \_\_\_\_\_ = \_\_\_\_\_ 20

If you were **not** a resident of Alberta, enter the amount from line 20 on line 32 below, and continue on line 33.

**Adjustments for residents of Alberta**

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

Alberta dividend tax credit from line 13 above \_\_\_\_\_ + \_\_\_\_\_ 22

Add lines 21 and 22. \_\_\_\_\_ = \_\_\_\_\_ 23

Percentage of income **not** allocated to Alberta:  
100% **minus** percentage on line 19 \_\_\_\_\_ x \_\_\_\_\_ % 24

Multiply line 23 by the percentage on line 24. \_\_\_\_\_ = \_\_\_\_\_ ▶ – \_\_\_\_\_ 25

Line 20 minus line 25 (if negative, enter "0") \_\_\_\_\_ = \_\_\_\_\_ 26

Alberta tax on split income from line 10 \_\_\_\_\_ 27

Percentage of income **not** allocated to Alberta:  
100% **minus** percentage on line 19 \_\_\_\_\_ x \_\_\_\_\_ % 28

Multiply line 27 by the percentage on line 28. \_\_\_\_\_ = \_\_\_\_\_ ▶ + \_\_\_\_\_ 29

Add lines 26 and 29. \_\_\_\_\_ = \_\_\_\_\_ **Adjusted Alberta income tax** 30

Residents of Alberta only:  
Enter the provincial foreign tax credit from Form T2036. \_\_\_\_\_ – \_\_\_\_\_ 31

Line 30 minus line 31 (if negative, enter "0") \_\_\_\_\_ = \_\_\_\_\_ 32

Continue on the next page.

# Part 4 – Provincial tax (multiple jurisdictions)

## Alberta tax (continued)

Protected B when completed

T2203 – 2019  
Section AB428MJ

Enter the amount from line 32 on the previous page. \_\_\_\_\_ 33

### Alberta political contribution tax credit

Alberta political contributions made in 2019. **60030** 34

Credit calculated for line 35 on Worksheet AB428MJ (maximum \$1,000) – 35

Line 33 minus line 35 (if negative, enter "0") \_\_\_\_\_ 36

Enter the result on **line 8** in Part 5 of Form T2203. **Alberta tax** =

### Alberta investor tax credit

Enter the total of all tax credit amounts shown on your investor tax credit certificates for shares acquired in 2019. **60070** 37

Enter your unused investor tax credit from previous years shown on your most recent notice of assessment or reassessment. + 38

Add lines 37 and 38. \_\_\_\_\_ 39

Enter this amount on **line 47900** of your return. (maximum \$60,000) = ▶

If you are also claiming the Alberta stock savings plan tax credit, enter the total of both credits on line 47900.

See the privacy notice on your return.

## Alberta Amounts Transferred From Your Spouse or Common-Law Partner

If your spouse or common-law partner was a resident of Alberta at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of Alberta at the end of the year, complete Form AB428 or Section 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 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 65 years of age or older in 2019):

If their net income is **\$40,179 or less**, enter \$5,397.

If **not**, 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.

**Tuition and education amounts:**

Enter the provincial amount designated to you from their Form T2202, TL11A, or TL11C.

(If they were not a resident of Alberta, complete Schedule AB(S11)MJ using their information to determine the amount to enter.)

Add lines 1 to 4.

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

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

If the amount is **more than \$131,220**, enter the result of the following calculation:  
amount from line 46 of their Form AB428 divided by 10%.

Enter the total of lines 58040, 58240, 58280, 58300, 58305, and 58330 of their Form AB428 **plus** line 13 of their Schedule AB(S11).

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

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 58640 in the AB column in Part 3 of Form T2203.

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

See the privacy notice on your return.

		<b>1</b>
	+	<b>2</b>
	+	<b>3</b>
	+	<b>4</b>
	=	<b>5</b>

		<b>6</b>
	-	<b>7</b>
	=	<b>8</b>
	=	<b>9</b>

If you were a student who was a resident of Alberta, complete Schedule AB(S11), Provincial 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 but you have income allocated to Alberta in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Alberta tuition and education amounts.

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

**Do not attach Schedules AB(S11) or AB(S11)MJ to your return.**

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment 1

Enter your eligible tuition fees paid for 2019 2

**Education amount for 2019**

Use the information on Forms T2202, TL11A, and TL11C to complete lines 3 and 4.

Only one claim per month (**maximum 12 months**)

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 in box 32010 of your federal Schedule 11.

Enter the number of months from box 24 of Form T2202, and column B of Forms TL11A and TL11C.  $\times \$226 =$  3

Enter the number of months from box 25 of Form T2202, and column C of Forms TL11A and TL11C.  $\times \$753 =$  4

Add lines 2, 3, and 4. **Total 2019 tuition and education amounts** 5

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

As the student, enter the amount from line 26000 of your return if it is **\$131,220 or less**. If the amount is **more than \$131,220**, enter the result of the following calculation: amount from line 9 of Section AB428MJ in Part 4 of your Form T2203 divided by 10%. 7

Total of lines 58040 to 58480 in the AB column in Part 3 of Form T2203 8

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

**Unused Alberta tuition and education amounts claimed for 2019**

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

Line 9 minus line 10 11

**2019 tuition and education amounts claimed for 2019**

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

Add lines 10 and 12. **Alberta tuition and education amounts claimed by the student for 2019** 13

If you are the student, enter this amount on line 58560 in the AB column in Part 3 of Form T2203.

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

Amount from line 5 above (maximum \$5,000) 14

Amount from line 12 above 15

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

**Alberta tuition and education amounts transferred** 17

Amount to be transferred (cannot be more than line 16). Enter this amount on line 58600 in the AB column in Part 3 of your Form T2203, or on line 4 of your Schedule AB(S2)MJ.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in the AB column in Part 3 and in Section AB428MJ in Part 4 of Form T2203.  
Keep this worksheet for your records. **Do not attach it to your return.**

**Line 58080 – Age amount** (if born in 1954 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
- **more than \$40,179, but not more than \$76,159**, complete the calculation below
- **more than \$76,159**, enter "0" on line 58080 in the AB column in Part 3

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	x		15%	5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount 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 this amount 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 this amount 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	1	18,619 00	1	18,619 00	1
Dependant's net income from line 23600 of their return	–	2	–	2	–	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$11,212 per dependant)</b>	=	3	=	3	=	3
Amount claimed for this dependant on line 58160 in the AB column in Part 3, if any	–	4	–	4	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).						6

Enter the total 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	1	29,038 00	1	29,038 00	1
Dependant's net income from line 23600 of their return	—	2	—	2	—	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$11,212 per dependant)</b>	=	3	=	3	=	3
Amount claimed for this dependant on line 58160 in the AB column in Part 3, if any	—	4	—	4	—	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).						6

Enter the total 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, 2019:

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")			=	▶	+
Add lines 1 and 6.			(maximum \$26,152)		=

Enter this amount 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 <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , 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")			=	▶	+
Add lines 1 and 6.			(maximum \$26,152)		=
Total of amounts your dependant can claim on lines 9 to 17 of their Form AB428					+
Add lines 7 and 8.					=
Dependant's taxable income from line 26000 of their return					—
Line 9 minus line 10 (if negative, enter "0")					=
Allowable amount for this dependant: Enter your amount from line 7 or line 11, <b>whichever is less</b>					

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

# Worksheet AB428MJ (continued)

Protected B when completed  
T2203 – 2019

## Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Medical expenses from line 33099 of your return		1
Enter <b>whichever is less</b> : \$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 this amount 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			
Enter <b>whichever is less</b> : \$2,503 or 3% of the dependant's net income from line 23600 of their return	-	-	-
Line 1 minus line 2 (if negative, enter "0")	=	=	=
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).			

Enter the total on line 58729 in the AB column in Part 3.

## Line 13 – Alberta dividend tax credit

Calculate the amount to enter on line 13 of Section AB428MJ in Part 4 by completing **one** the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return		×	10%	=	
---------------------------------------	--	---	-----	---	--

Enter this amount on line 13 of Section AB428MJ in Part 4.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return		1			
Amount from line 12010 of your return	-	2	×	2.18%	=
Line 1 minus line 2	=	4	×	10%	=
Add lines 3 and 5.			+		6

Enter this amount on line 13 of Section AB428MJ in Part 4.

## Line 35 – Alberta political contributions tax credit

You can claim this credit if you contributed to one of the following individuals or entities in 2019:

- 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 from line 34 of Section AB428MJ in Part 4 are **more than \$2,300**, enter \$1,000 on line 35 of Section AB428MJ in Part 4. **If not**, use the amount from line 34 to decide which column to complete.

	Line 34 is \$200 or less	Line 34 is more than \$200 but not more than \$1,100	Line 34 is more than \$1,100
Enter your total contributions from line 34 of Section AB428MJ in Part 4.			
Line 1 minus line 2 (cannot be negative)	-	-	-
Multiply line 3 by line 4.	=	=	=
Add lines 5 and 6.	+	+	+
Enter this amount on line 35 of Section AB428MJ in Part 4.	=	=	=

Complete this section if you have income allocated to British Columbia in column 4 in Part 1 of your Form T2203.

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

Use the amount from line 1 to decide which column to complete.

	Line 1 is <b>\$40,707</b> or less	Line 1 is more than <b>\$40,707</b> but not more than <b>\$81,416</b>	Line 1 is more than <b>\$81,416</b> but not more than <b>\$93,476</b>	Line 1 is more than <b>\$93,476</b> but not more than <b>\$113,506</b>	Line 1 is more than <b>\$113,506</b> but not more than <b>\$153,900</b>	Line 1 is more than <b>\$153,900</b>	
Amount from line 1							2
Line 2 minus line 3 (cannot be negative)	0.00	40,707.00	81,416.00	93,476.00	113,506.00	153,900.00	3
Multiply line 4 by line 5.	x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%	x 16.8%	4
Add lines 6 and 7.	+	+	+	+	+	+	5
<b>British Columbia tax on taxable income</b>	=	=	=	=	=	=	6
	0.00	2,060.00	5,195.00	6,461.00	8,923.00	14,861.00	7
	=	=	=	=	=	=	8

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

Enter your British Columbia tax on split income from Form T1206.

Add lines 9 and 10.

Enter your British Columbia non-refundable tax credits from line C in the BC column in Part 3 of your Form T2203.

Residents of British Columbia only:

**British Columbia dividend tax credit**

Credit calculated for line 13 on Worksheet BC428MJ

**British Columbia minimum tax carryover**

Amount from line 40427 of your return x 33.7% =

Add lines 12 to 14.

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

**British Columbia additional tax for minimum tax purposes**

Amount from line 120 on Form T691 x 33.7% =

Add lines 16 and 17.

Percentage of income allocated to British Columbia from column 5 in Part 1 of your Form T2203

Multiply line 18 by the percentage on line 19.

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

### Adjustments for residents of British Columbia

Total of amounts from lines 58315, 58316, 58330, and 58360 in the BC column in Part 3 of Form T2203 x 5.06% =

British Columbia dividend tax credit from line 13 above.

Add lines 21 and 22.

Percentage of income **not** allocated to British Columbia: 100% **minus** percentage on line 19

Multiply line 23 by the percentage on line 24.

Lines 20 minus line 25 (if negative, enter "0")

Enter the provincial foreign tax credit from Form T2036.

Line 26 minus line 27 (if negative, enter "0")

**Adjusted British Columbia income tax**

Continue on the next page.



# Part 4 – Provincial tax (multiple jurisdictions)

## British Columbia tax (continued)

Enter the amount from line 28 of the previous page.

29

### BC tax reduction

If your net income from line 23600 of your return is **\$33,702 or more**, enter "0" on line 38 and continue on line 39.  
If your net income from line 23600 of your return is **less than \$33,702**, complete the following calculation:

Basic reduction	Claim \$464				30
Net income from line 23600 of your return					31
Base amount	-	20,668.00			32
Line 31 minus line 32 (if negative, enter "0")	=				33
Applicable rate	x	3.56%			34
Multiply line 33 by line 34.	=				35
Line 30 minus line 35 (if negative, enter "0")	=				36
Percentage of income allocated to British Columbia from column 5 in Part 1 of Form T2203			x	%	37
Multiply line 36 by the percentage on line 37.	=				38
Line 29 minus line 38 (if negative, enter "0")	=				39
Logging tax credit from Form FIN 542S or Form FIN 542P					40
Line 39 minus line 40 (if negative, enter "0")	=				41

### British Columbia political contribution tax credit

British Columbia political contributions made in 2019		60400			42
Credit calculated for line 43 on Worksheet BC428MJ			(maximum \$500)		43
Line 41 minus line 43 (if negative, enter "0")	=				44

### British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate ESOP 20.		60450			45
Enter your employee venture capital tax credit from Certificate EVCC 30.		60470	+		46
Add lines 45 and 46.			(maximum \$2,000)	=	47
Line 44 minus line 47 (if negative, enter "0")	=				48

### British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231.		68810			49
Line 48 minus line 49 (if negative, enter "0")	=				50
Enter your British Columbia qualifying environmental trust tax credit.					51
Line 50 minus line 51 (if negative, enter the amount in brackets)	=				52
Enter the result on line 9 in Part 5 of Form T2203.			British Columbia tax	=	52

See the privacy notice on your return.

# British Columbia Amounts Transferred From Your Spouse or Common-Law Partner

If your spouse or common-law partner was a resident of British Columbia at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of British Columbia at the end of the year, complete Form BC428 or Section 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 that they entered on their Form BC428 or 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 BC428 as if they were filing a return and attach their information slips.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is **\$35,660 or less**, enter \$4,791.

If **not**, 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 amounts:**

Enter the provincial amount designated to you from their Form T2202, TL11A, or TL11C.

(If they were not a resident of British Columbia, complete Schedule BC(S11)MJ using their information to determine the amount to enter.)

Add lines 1 to 4.

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

Enter the amount from line 26000 of their return if it is **\$40,707 or less**.

If the amount is **more than \$40,707**, enter the result of the following calculation:  
amount from line 49 of their Form BC428 divided by 5.06%.

Enter the total of lines 58040, 58240, 58280, 58300, 58305, 58315, 58316, and 58330 of their Form BC428 **plus** line 10 of their Schedule BC(S11).

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

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 58640 in the BC column in Part 3 of Form T2203.

**British Columbia amounts transferred  
from your spouse or common-law partner**

		<b>1</b>
+		<b>2</b>
+		<b>3</b>
+		<b>4</b>
=		<b>5</b>
6		<b>6</b>
-		<b>7</b>
=		<b>8</b>
=		<b>9</b>

See the privacy notice on your return.

# British Columbia Tuition and Education Amounts

If you were a student who was a resident of British Columbia, complete Schedule BC(S11), Provincial 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 British Columbia but you have income allocated to British Columbia in column 4 in Part 1 of Form T2203, complete this schedule to calculate your British Columbia tuition and education amounts.

If you are the individual **designated** by a student who was not a resident of British Columbia at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 13 for **each student** as if they were a resident of British Columbia at the end of the year.

**Do not attach Schedules BC(S11) or BC(S11)MJ to your return.**

Enter your unused federal tuition and education amounts from your 2018 notice of assessment or reassessment			<b>1</b>
Enter your eligible tuition fees paid for 2019	+		<b>2</b>
Add lines 1 and 2.	=		<b>3</b>

As the student, enter the amount from line 26000 of your return if it is **\$40,707 or less**.  
 If the amount is **more than \$40,707**, enter the result of the following calculation:  
 amount from line 9 of Section BC428MJ in Part 4 of your Form T2203 divided by 5.06%.

Total of lines 58040 to 58480 in the BC column in Part 3 of Form T2203	-		<b>4</b>
Line 4 minus line 5 (if negative, enter "0")	=		<b>5</b>
<b>Unused British Columbia tuition and education amounts claimed for 2019</b>	-		<b>6</b>
Enter <b>whichever is less</b> : amount from line 1 or line 6.	-		<b>7</b>
Line 6 minus line 7	=		<b>8</b>

<b>2019 tuition amount claimed for 2019</b>			
Enter <b>whichever is less</b> : amount from line 2 or line 8.	+		<b>9</b>
Add lines 7 and 9.	=		<b>10</b>

If you are the student, enter this amount on line 58560 in the BC column in Part 3 of Form T2203.

**Complete lines 11 to 14 only if you are the individual designated to claim the student's unused amounts.**

Amount from line 2 above			<b>11</b>
Amount from line 9 above	-		<b>12</b>
Line 11 minus line 12 (if negative, enter "0")	=		<b>13</b>

Enter the amount to be transferred (cannot be more than line 13).			
	=		<b>14</b>

Enter this amount on line 58600 in the BC column in Part 3 of your Form T2203, **or** on line 4 of your Schedule BC(S2)MJ.

See the privacy notice on your return.

Use this worksheet to calculate the amounts to enter in the BC column in Part 3 and in Section BC428MJ in Part 4 of your Form T2203. Keep this worksheet for your records. **Do not attach it to your return.**

## Line 58080 – Age amount (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$35,660 or less**, enter \$4,791 on line 58080 in the BC column in Part 3
- **more than \$35,660 but not more than \$67,600**, complete the calculation below
- **more than \$67,600**, enter "0" on line 58080 in the BC column in Part 3

Maximum amount			4,791 00	1
Amount from line 23600 of your return				2
Income threshold	–	35,660 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 58080 in the BC column in Part 3.

## Line 58120 – Spouse or common-law partner amount

Base amount			10,062 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 \$9,147)	=	3

Enter this amount on line 58120 in the BC column in Part 3.

## Line 58160 – Amount for an eligible dependant

Base amount			10,062 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 \$9,147)	=	3

Enter this amount 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	20,494 00	20,494 00	20,494 00
Dependant's net income from line 23600 of their return	–	–	–
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,674 per dependant)</b>	=	=	=
Amount claimed for this dependant on lines 58120 or 58160 in the BC column in Part 3, if any	–	–	–
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).			

Enter the total 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, 2019:

Base amount				8,012 00	1
Maximum amount		4,674 00			2
Total child care and attendant care expenses for you claimed by you or by another person					3
Threshold for child and attendant care expenses	-	2,714 00			4
Line 3 minus line 4 (if negative, enter "0")	=		-		5
Line 2 minus line 5 (if negative, enter "0")	=		=	+	6
Add lines 1 and 6.			(maximum \$12,686)	=	7

Enter this amount 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				8,012 00	1
If the dependant was <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.					
Maximum amount		4,674 00			2
Total child care and attendant care expenses for this dependant claimed by you or by another person					3
Threshold for child and attendant care expenses	-	2,714 00			4
Line 3 minus line 4 (if negative, enter "0")	=		-		5
Line 2 minus line 5 (if negative, enter "0")	=		=	+	6
Add lines 1 and 6.			(maximum \$12,686)	=	7
Total of amounts your dependant can claim on lines 9 to 18 of their Form BC428				+	8
Add lines 7 and 8.				=	9
Dependant's taxable income from line 26000 of their return				-	10
Line 9 minus line 10 (if negative, enter "0").				=	11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less</b>					12

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 2002 or later**

Medical expenses from line 33099 of your return					1
Enter <b>whichever is less</b> : \$2,221 or 3% of the amount on line 23600 of your return.				-	2
Line 1 minus line 2 (if negative, enter "0")				=	3

Enter this amount 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	1	1
Enter <b>whichever is less</b> : \$2,221 or 3% of the dependant's net income from line 23600 of their return	2	2	2
Line 1 minus line 2 (if negative, enter "0")	3	3	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).			4

Enter the total on line 58729 in the BC column in Part 3.

**Line 13 – British Columbia dividend tax credit**

Calculate the amount to enter on line 13 of Section BC428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return		x 12%	=	
---------------------------------------	--	-------	---	--

Enter this amount on line 13 of Section BC428MJ in Part 4.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return	1			
Amount from line 12010 of your return	2	x 1.96%	=	3
Line 1 minus line 2	4	x 12%	=	5
Add lines 3 and 5.				6

Enter this amount on line 13 of Section BC428MJ in Part 4.

**Line 43 – British Columbia political contribution tax credit**

If your total political contributions from line 42 of Section BC428MJ in Part 4 are **more than \$1,150**, enter \$500 on line 43 of Section BC428MJ in Part 4. **If not**, use the amount from line 42 to decide which column to complete.

	Line 42 is \$100 or less	Line 42 is more than \$100 but not more than \$550	Line 42 is more than \$550
Enter your total contributions from line 42 of Section BC428MJ in Part 4.			1
Line 1 minus line 2 (cannot be negative)	2	2	2
Multiply line 3 by line 4.	3	3	3
Add lines 5 and 6.	4	4	4
	5	5	5
	6	6	6
	7	7	7

Enter this amount on line 43 of Section BC428MJ in Part 4.

Complete this section if you have income allocated to Yukon in column 4 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.

	Line 1 is \$47,630 or less	Line 1 is more than \$47,630 but not more than \$95,259	Line 1 is more than \$95,259 but not more than \$147,667	Line 1 is more than \$147,667 but not more than \$500,000	Line 1 is more than \$500,000	
Amount from line 1						<b>2</b>
Line 2 minus line 3 (cannot be negative)	– 0.00	– 47,630.00	– 95,259.00	– 147,667.00	– 500,000.00	<b>3</b>
	=	=	=	=	=	<b>4</b>
	× 6.4%	× 9%	× 10.9%	× 12.8%	× 15%	<b>5</b>
Multiply line 4 by line 5.	=	=	=	=	=	<b>6</b>
	+ 0.00	+ 3,048.00	+ 7,335.00	+ 13,047.00	+ 58,146.00	<b>7</b>
Add lines 6 and 7.						
<b>Yukon tax on taxable income</b>	=	=	=	=	=	<b>8</b>

Enter your Yukon tax on taxable income from line 8. \_\_\_\_\_ | \_\_\_\_\_ | **9**

Enter your Yukon tax on split income from Form T1206. \_\_\_\_\_ | + | \_\_\_\_\_ | **10**

Add lines 9 and 10. \_\_\_\_\_ | = | \_\_\_\_\_ | **11**

Enter your Yukon non-refundable tax credits from line D in the YT column in Part 3 of your Form T2203. \_\_\_\_\_ | \_\_\_\_\_ | **12**

Residents of Yukon only:

**Yukon dividend tax credit**  
Credit calculated for line 13 on 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 120 of Form T691 \_\_\_\_\_ | × 42.67% = | + | \_\_\_\_\_ | **17**

Add lines 16 and 17. \_\_\_\_\_ | = | \_\_\_\_\_ | **18**

Percentage of income allocated to Yukon from column 5 in Part 1 of your Form T2203 \_\_\_\_\_ | × | \_\_\_\_\_ | % **19**

Multiply line 18 by the percentage on 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 Form T2203 \_\_\_\_\_ | × 6.4% = | \_\_\_\_\_ | **21**

Yukon dividend tax credit from line 13 above \_\_\_\_\_ | + | \_\_\_\_\_ | **22**

Add lines 21 and 22. \_\_\_\_\_ | = | \_\_\_\_\_ | **23**

Percentage of income **not** allocated to Yukon: 100% **minus** percentage on line 19 \_\_\_\_\_ | × | \_\_\_\_\_ | % **24**

Multiply line 23 by the percentage on line 24. \_\_\_\_\_ | = | \_\_\_\_\_ | **▶** – | \_\_\_\_\_ | **25**

Lines 20 minus line 25 (if negative, enter "0") \_\_\_\_\_ | = | \_\_\_\_\_ | **Adjusted Yukon income tax** | \_\_\_\_\_ | **26**

Enter the territorial foreign tax credit from Form T2036. \_\_\_\_\_ | – | \_\_\_\_\_ | **27**

Line 26 minus line 27 (if negative, enter "0") \_\_\_\_\_ | = | \_\_\_\_\_ | **28**

### Yukon political contribution tax credit

Yukon political contributions made in 2019 63850 \_\_\_\_\_ | **29**

Credit calculated for line 30 on Worksheet YT428MJ \_\_\_\_\_ | (maximum \$650) | – | \_\_\_\_\_ | **30**

Line 28 minus line 30 (if negative, enter "0"). \_\_\_\_\_ | = | \_\_\_\_\_ | **Yukon tax** | \_\_\_\_\_ | **31**

See the privacy notice on your return.



# Yukon Amounts Transferred From Your Spouse or Common-Law Partner

**Protected B** when completed  
**Schedule YT(S2)MJ**  
**T2203 – 2019**

If your spouse or common-law partner was a resident of Yukon at the end of the year, complete this schedule to claim a transfer of the unused part of their provincial amounts shown below.

If your spouse or common-law partner was not a resident of Yukon at the end of the year, complete Form YT428 or Section 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 that they entered on their Form YT428 or 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 65 years of age or older in 2019):

If their net income is **\$37,790 or less**, enter \$7,494.

**If not**, enter the amount from line 58080 of their Form YT428.

**Family caregiver amount for infirm children under 18 years of age:**

Enter the amount from line 58189 of their Form YT428.

**Pension income amount:**

Enter the amount from line 58360 of their Form YT428.

**(maximum \$2,000)**

**Disability amount:**

Enter the amount from line 58440 of their Form YT428.

**Tuition amount:**

Enter the territorial amount designated to you from their Form T2202, TL11A, or TL11C.

(If they were not a resident of Yukon, complete Schedule YT(S11)MJ using their information to determine the amount to enter.)

Add lines 1 to 5.

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

Enter the amount from line 26000 of their return if it is **\$47,630 or less**.

If the amount is **more than \$47,630**, enter the result of the following calculation:  
amount from line 44 of their Form YT428 divided by 6.4%.

Enter the total of lines 58040, 58240, 58280, 58300, 58305, 58310, 58326, and 58330 from their Form YT428 **plus** line 10 of their Schedule YT(S11).

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

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

Line 6 minus line 9 (if negative, enter "0")

Enter this amount on line 58640 in the YT column in Part 3 of Form T2203.

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

		<b>1</b>
+		<b>2</b>
+		<b>3</b>
+		<b>4</b>
+		<b>5</b>
=		<b>6</b>
-		<b>7</b>
-		<b>8</b>
=		<b>9</b>
=		<b>10</b>

See the privacy notice on your return.





# Yukon Tuition, Education, and Textbook Amounts

Protected B when completed  
Schedule YT(S11)MJ  
T2203 – 2019

If you were a student who was a resident of Yukon, complete Schedule YT(S11), Territorial 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.

If you were a student who was not a resident of Yukon but you have income allocated to Yukon in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Yukon tuition, education, and textbook amounts.

If you are the individual **designated** by a student who was not a resident of Yukon at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 13 for **each student** as if they were a resident of Yukon at the end of the year.

**Do not attach Schedules YT(S11) or YT(S11)MJ to your return.**

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment.

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment.			1
Enter your eligible tuition fees paid for 2019.	+		2
Add lines 1 and 2.	=		3
<b>Total available tuition, education, and textbook amounts</b>			

As a student, enter the amount from line 26000 of your return if it is **\$47,630 or less**.

If the amount is **more than \$47,630**, enter the result of the following calculation:

amount from line 9 of Section YT428MJ in Part 4 of your Form T2203 divided by 6.4%.

amount from line 9 of Section YT428MJ in Part 4 of your Form T2203 divided by 6.4%.			4
Total of lines 58040 to 58480 in the YT column in Part 3 of Form T2203	-		5
Line 4 minus line 5 (if negative, enter "0")	=		6

**Unused Yukon tuition, education, and textbook amounts claimed for 2019**

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

Enter <b>whichever is less</b> : amount from line 1 or line 6			7
Line 6 minus line 7	=		8

**2019 tuition amount claimed for 2019**

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

Enter <b>whichever is less</b> : amount from line 2 or line 8	+		9
Add lines 7 and 9.	=		10
<b>Yukon tuition, education, and textbook amounts claimed by the student for 2019</b>			

If you are the student, enter this amount on line 58560 in the YT column in Part 3 of Form T2203.

**Complete lines 11 to 14 only if you are the individual designated to claim the student's unused amounts.**

Amount from line 2 above		(maximum \$5,000)	11
Amount from line 9 above	-		12
Line 11 minus line 12 (if negative, enter "0")	=		13

Enter the amount to be transferred (cannot be more than line 13).		<b>Yukon tuition amount transferred</b>	14
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Enter this amount 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 the YT column in Part 3 and in Section YT428MJ in Part 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 2002 or later

Medical expenses from line 33099 of your return		1
Enter <b>whichever is less</b> : \$2,352 or 3% of the amount on line 23600 of your return	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

Enter this amount on line ME in the YT column in Part 3.

## Line 13 – Yukon dividend tax credit

Calculate the amount to enter on line 13 of Section YT428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return			x 12.02%		=	
---------------------------------------	--	--	----------	--	---	--

Enter this amount on line 13 of Section YT428MJ in Part 4.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return		1				
Amount from line 12010 of your return	-	2	x 2.30%	=		3
Line 1 minus line 2	=	4	x 12.02%	=	+	5
Add lines 3 and 5.	=				=	6

Enter this amount on line 13 of Section YT428MJ in Part 4.

## Line 30 – Yukon political contribution tax credit

If your total political contributions on line 29 of Section YT428MJ in Part 4 are **more than \$1,275**, enter \$650 on line 30 of Section YT428MJ in Part 4. **If not**, use the amount from line 29 to decide which column to complete.

	Line 29 is \$400 or less	Line 29 is more than \$400 but not more than \$750	Line 29 is more than \$750	
Enter your total contributions from line 29 of Section YT428MJ in Part 4.	-	-	-	1
Line 1 minus line 2 (cannot be negative)	= 0.00	= 400.00	= 750.00	2
Multiply line 3 by line 4.	x 75%	x 50%	x 33.33%	3
Add lines 5 and 6.	=	=	=	4
	+ 0.00	+ 300.00	+ 475.00	5
	=	=	=	6
	=	=	=	7

Enter this amount on line 30 of Section YT428MJ in Part 4.



# Part 4 – Territorial tax (multiple jurisdictions) Northwest Territories tax

Protected B when completed  
T2203 – 2019  
Section NT428MJ

Complete this section if you have income allocated to the Northwest Territories in column 4 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.

	Line 1 is \$43,137 or less	Line 1 is more than \$43,137 but not more than \$86,277	Line 1 is more than \$86,277 but not more than \$140,267	Line 1 is more than \$140,267	
Amount from line 1	_____	_____	_____	_____	<b>2</b>
	- 0,00	- 43,137,00	- 86,277,00	- 140,267,00	<b>3</b>
Line 2 minus line 3 (cannot be negative)	= _____	= _____	= _____	= _____	<b>4</b>
	x 5.9%	x 8.6%	x 12.2%	x 14.05%	<b>5</b>
Multiply line 4 by line 5.	= _____	= _____	= _____	= _____	<b>6</b>
	+ 0,00	+ 2,545,00	+ 6,255,00	+ 12,842,00	<b>7</b>
Add lines 6 and 7.	= _____	= _____	= _____	= _____	<b>8</b>
<b>Northwest Territories tax on taxable income</b>	= _____	= _____	= _____	= _____	<b>8</b>

Enter your Northwest Territories tax on taxable income from line 8. \_\_\_\_\_ **9**  
 Enter your Northwest Territories tax on split income from Form T1206. \_\_\_\_\_ **10**  
 Add lines 9 and 10. \_\_\_\_\_ **11**

Enter your Northwest Territories non-refundable tax credits from line D in the NT column in Part 3 of your Form T2203.	_____		<b>12</b>
Residents of Northwest Territories only: <b>Northwest Territories dividend tax credit</b> Credit calculated for line 13 on Worksheet NT428MJ	_____	+	<b>13</b>
<b>Northwest Territories minimum tax carryover</b> Amount from line 40427 of your return _____ x 45% =	_____	+	<b>14</b>
Add lines 12 to 14.	= _____		<b>15</b>
Line 11 minus line 15 (if negative, enter "0")	= _____		<b>16</b>
<b>Northwest Territories additional tax for minimum tax purposes</b> Amount from line 120 of Form T691 _____ x 45% =	_____	+	<b>17</b>
Add lines 16 and 17.	= _____		<b>18</b>
Percentage of income allocated to the Northwest Territories from column 5 in Part 1 of your Form T2203	_____	x _____ %	<b>19</b>
Multiply line 18 by the percentage on line 19.	= _____		<b>20</b>

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

### Adjustments for residents of Northwest Territories

Amount from line 58360 in the NT column in Part 3 of your Form T2203 _____ x 5.9% =	_____		<b>21</b>
Northwest Territories dividend tax credit from line 13 above	_____	+	<b>22</b>
Add lines 21 and 22.	= _____		<b>23</b>
Percentage of income <b>not</b> allocated to Northwest Territories: 100% <b>minus</b> percentage on line 19 _____ x _____ %	_____	x _____ %	<b>24</b>
Multiply line 23 by the percentage on line 24.	= _____		<b>25</b>
Line 20 minus line 25 (if negative, enter "0")	= _____		<b>26</b>
<b>Adjusted Northwest Territories income tax</b>			<b>26</b>
Enter the territorial foreign tax credit from Form T2036.	_____	-	<b>27</b>
Line 26 minus line 27 (if negative, enter "0")	= _____		<b>28</b>

<b>Northwest Territories political contribution tax credit</b> Northwest Territories political contributions made in 2019 <b>62550</b>	_____		<b>29</b>
Credit calculated for line 30 on Worksheet NT428MJ (maximum \$500)	_____	-	<b>30</b>
Line 28 minus 30 (if negative, enter "0")	= _____		<b>31</b>
Enter the result on <b>line 11</b> in Part 5 of your Form T2203.		<b>Northwest Territories tax</b>	<b>31</b>

See the privacy notice on your return.



# Northwest Territories Amounts Transferred From Your Spouse or Common-Law Partner

Protected B when completed  
Schedule NT(S2)MJ  
T2203 – 2019

If your spouse or common-law partner was a resident of the Northwest Territories at the end of the year, complete this schedule to claim a transfer of the unused part of their territorial amounts shown below.

If your spouse or common-law partner was not a resident of the Northwest Territories at the end of the year, complete Form NT428 or Section NT428MJ in Part 4, and this schedule, as if they were a resident of the Northwest Territories 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 NT428 or 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 NT428 as if they were filing a return and attach their information slips.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2019):

If their net income is **\$37,790 or less**, enter \$7,245.

If not, enter the amount from line 58080 of their Form NT428.

**Pension income amount:**

Enter the amount from line 58360 of their Form NT428. (maximum \$1,000)

**Disability amount:**

Enter the amount from line 58440 of their Form NT428.

**Tuition and education amounts:**

Enter the territorial amount designated to you from their Form T2202, TL11A, or TL11C.

(If they were not a resident of the Northwest Territories, complete Schedule NT(S11)MJ using their information to determine the amount to enter.)

Add lines 1 to 4.

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

Enter the amount from line 26000 of their return if it is **\$43,137 or less**.

If the amount is **more than \$43,137**, enter the result of the following calculation:  
amount from line 45 of their Form NT428 divided by 5.9%.

Enter the total of lines 58040, 58240, 58280, 58300, and 58305 of their Form NT428 **plus** line 13 of their Schedule NT(S11).

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

Line 6 minus line 7 (if negative, enter "0")

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 58640 in the NT column in Part 3 of your Form T2203.

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

		1
+		2
+		3
+		4
=		5
		6
-		7
=		8
		9

See the privacy notice on your return.



# Northwest Territories Tuition and Education Amounts

Protected B when completed  
Schedule NT(S11)MJ  
T2203 – 2019

If you were a student who was a resident of the Northwest Territories, complete Schedule NT(S11), Territorial 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 the Northwest Territories but you have income allocated to the Northwest Territories in column 4 in Part 1 of Form T2203, complete this schedule to calculate your Northwest Territories tuition and education amounts.

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

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

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment. 1

Enter your eligible tuition fees paid for 2019. 2

<b>Education amount for 2019</b>
Use the information on Forms T2202, TL11A, and TL11C to complete lines 3 and 4.
Only one claim per month ( <b>maximum 12 months</b> )
If you ticked box 32005 of your federal Schedule 11, do <b>not</b> complete line 3.
Instead, complete line 4 using the number of months you entered in box 32010 of your federal Schedule 11.

Enter the number of months from box 24 of Form T2202 and column B of Forms TL11A and TL11C.  $\times \$120 =$  + 3

Enter the number of months from box 25 of Form T2202 and column C of Forms TL11A and TL11C.  $\times \$400 =$  + 4

Add lines 2, 3, and 4. **Total 2019 tuition and education amounts** = + 5

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

As the student, enter the amount from line 26000 of your return if it is **\$43,137 or less**. If the amount is **more than \$43,137**, enter the result of the following calculation: amount from line 9 of Section NT428MJ in Part 4 of your Form T2203 divided by 5.9%. 7

Total of lines 58040 to 58480 in the NT column in Part 3 of Form T2203 8

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

**Unused Northwest Territories tuition and education amounts claimed for 2019**  
Enter **whichever is less**: amount from line 1 or line 9 10

Line 9 minus line 10 = 11

**2019 tuition and education amounts claimed for 2019**  
Enter **whichever is less**: amount from line 5 or line 11 + 12

Add lines 10 and 12. **Northwest Territories tuition and education amounts claimed by the student for 2019** = 13

If you are the student, enter this amount on line 58560 in the NT column in Part 3 of Form T2203.

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

Amount from line 5 above (maximum \$5,000) 14

Amount from line 12 above - 15

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

Enter the amount to be transferred **Northwest Territories tuition and education amounts transferred** 17

Enter this amount 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

Protected B when completed  
T2203 – 2019

Use this worksheet to calculate the amounts to enter in the NT column in Part 3 and in Section NT428MJ in Part 4 of your Form T2203.  
Keep this worksheet for your records. **Do not attach it to your return.**

## Line 58080 – Age amount (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$37,790 or less**, enter \$7,245 on line 58080 in the NT column in Part 3
- **more than \$37,790 but not more than \$86,090**, complete the calculation below
- **more than \$86,090**, enter "0" on line 58080 in the NT column in Part 3

Maximum amount			7,245.00	1
Amount from line 23600 of your return				2
Income threshold	–	37,790.00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 58080 in the NT column in Part 3.

## Line 58120 – Spouse or common-law partner amount

Base amount			14,811.00	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 this amount on line 58120 in the NT column in Part 3.

## Line 58160 – Amount for an eligible dependant

Base amount			14,811.00	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 this amount 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	11,875.00	1	11,875.00	1	11,875.00	1
Dependant's net income from line 23600 of their return	–	2	–	2	–	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,909 per dependant)</b>	=	3	=	3	=	3
Amount claimed for this dependant on line 58160 in the NT column in Part 3, if any	–	4	–	4	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).						6

Enter the total 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	21,676.00	1	21,676.00	1	21,676.00	1
Dependant's net income from line 23600 of their return	-	2	-	2	-	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,910 per dependant)</b>	=	3	=	3	=	3
Amount claimed for this dependant on line 58160 in the NT column in Part 3, if any.	-	4	-	4	-	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	5	=	5	=	5
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).						6

Enter the total 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, 2019:

Base amount				12,011.00	1
Maximum amount			4,909.00		2
Total child care and attendant care expenses for you claimed by you or another person					3
Threshold for child and attendant care expenses	-	2,875.00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")				+	6
Add lines 1 and 6.			(maximum \$16,920)	=	7

Enter this amount 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				12,011.00	1
If the dependant was <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.					
Maximum amount			4,909.00		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	-	2,875.00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")				+	6
Add lines 1 and 6.			(maximum \$16,920)	=	7
Total of amounts your dependant can claim on lines 9 to 16 of their Form NT428				+	8
Add lines 7 and 8.				=	9
Dependant's taxable income from line 26000 of their return				-	10
Line 9 minus line 10 (if negative, enter "0")				=	11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less.</b>					12

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

# Worksheet NT428MJ (continued)

## Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Medical expenses from line 33099 of your return			1
Enter <b>whichever is less</b> : \$2,352 or 3% of the amount on line 23600 of your return	-		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter this amount on line ME in the NT 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		1		1
Enter <b>whichever is less</b> : \$2,352 or 3% of the dependant's net income from line 23600 of their return	-	2	-	2	-	2
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$5,000 per dependant)</b>	=	3	=	3	=	3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any).						4

Enter the total on line 58729 in the NT column in Part 3.

## Line 13 – Northwest Territories dividend tax credit

Calculate the amount to enter on line 13 of Section NT428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010:

Amount from line 12000 of your return			×	11.5%	=	
---------------------------------------	--	--	---	-------	---	--

Enter this amount on line 13 of Section NT428MJ in Part 4.

- If you entered an amount on lines 12000 **and** 12010 of your return:

Amount from line 12000 of your return			1			
Amount from line 12010 of your return	-	2	×	6%	=	
Line 1 minus line 2	=	4	×	11.5%	=	+
Add lines 3 and 5.						=

Enter this amount on line 13 of Section NT428MJ in Part 4.

## Line 30 – Northwest Territories political contribution tax credit

Calculate the amount to enter on line 30 of Section NT428MJ in Part 4 as follows:

- For contributions of **\$100 or less**, enter the amount of your contributions on line 30.
- For contributions of **more than \$100 but not more than \$900**, complete the calculation below.
- For contributions of **more than \$900**, enter \$500 on line 30.

Enter your total contributions from line 29 of Section NT428MJ in Part 4.			1
Line 1 minus line 2 (cannot be negative)	-	100.00	2
Multiply line 3 by line 4.	=		3
	×	50%	4
	=		5
Add lines 5 and 6.	+	100.00	6
<b>(maximum \$500)</b>	=		7

Enter this amount on line 30 of Section NT428MJ in Part 4.





# Part 4 – Territorial tax (multiple jurisdictions) Nunavut tax

Protected B when completed  
T2203 – 2019  
Section NU428MJ

Complete this section if you have income allocated to Nunavut in column 4 in Part 1 of Form your T2203.

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

Use the amount from line 1 to decide which column to complete.	Line 1 is <b>\$45,414</b> or less	Line 1 is more than <b>\$45,414</b> but not more than <b>\$90,829</b>	Line 1 is more than <b>\$90,829</b> but not more than <b>\$147,667</b>	Line 1 is more than <b>\$147,667</b>	
Amount from line 1	– 0,00	– 45,414,00	– 90,829,00	– 147,667,00	2
Line 2 minus line 3 (cannot be negative)	=	=	=	=	3
Multiply line 4 by line 5.	x 4%	x 7%	x 9%	x 11.5%	4
	=	=	=	=	5
	+ 0,00	+ 1,817,00	+ 4,996,00	+ 10,111,00	6
Add lines 6 and 7.	=	=	=	=	7
<b>Nunavut tax on taxable income</b>					8
Enter your Nunavut tax on taxable income from line 8.					9
Enter your Nunavut tax on split income from Form T1206.				+	10
Add lines 9 and 10.				=	11

Enter your Nunavut non-refundable tax credits from line D in the NU column in Part 3 of your Form T2203.					12
Residents of Nunavut only: <b>Nunavut dividend tax credit</b> Credit calculated for line 13 on Worksheet NU428MJ				+	13
<b>Nunavut minimum tax carryover</b> 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
<b>Nunavut additional tax for minimum tax purposes</b> Amount from line 120 of Form T691		x 45% =		+	17
Add lines 16 and 17.				=	18
Percentage of income allocated to Nunavut from column 5 in Part 1 of your Form T2203				x %	19
Multiply line 18 by the percentage on line 19.				=	20

If you were **not** a resident of Nunavut, enter the amount from line 20 on line 30.

## Adjustments for residents of Nunavut

Total of amounts from lines 58230 and 58360 in the NU column in Part 3 of Form T2203		x 4% =			21
Nunavut dividend tax credit from line 13 above				+	22
Add lines 21 and 22.				=	23
Percentage of income <b>not</b> allocated to Nunavut: 100% <b>minus</b> percentage on line 19				x %	24
Multiply line 23 by the percentage on line 24.				=	25
Line 20 minus line 25 (if negative, enter "0")				=	26
Enter the territorial foreign tax credit from Form T2036.				–	27
Line 26 minus line 27 (if negative, enter "0")				=	28
Volunteer firefighters' tax credit				–	29
Line 28 minus line 29 (if negative, enter "0")				=	30
Enter the result on <b>line 12</b> in Part 5 of Form T2203				=	30

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 additional pages.)					
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

**Protected B** when completed  
**Schedule NU(S2)MJ**  
**T2203 – 2019**

If your spouse or common-law partner was a resident of Nunavut at the end of the year, complete this schedule to claim a transfer of the unused part of their territorial amounts shown below.

If your spouse or common-law partner was not a resident of Nunavut at the end of the year, complete Form NU428 or Section 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 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 65 years of age or older in 2019):

If their net income is **\$37,790 or less**, enter \$10,214.

**If not**, 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 Form T2202, TL11A, or TL11C.

(If they were not a resident of Nunavut, complete Schedule NU(S11)MJ using their information to determine 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 if it is **\$45,414 or less**.

If the amount is **more than \$45,414**, enter the result of the following calculation:  
amount from line 46 of their Form NU428 divided by 4%. \_\_\_\_\_

7

Enter the total of lines 58040, 58240, 58280, 58300, and 58305 of their Form NU428 **plus** line 17 of their Schedule NU(S11). \_\_\_\_\_

- 8

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

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

= 9

Line 6 minus line 9 (if negative, enter "0")

Enter this amount on line 58640 in the NU column in Part 3 of Form T2203.

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

=	10
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See the privacy notice on your return.



# Nunavut Tuition, Education, and Textbook Amounts

Protected B when completed  
Schedule NU(S11)MJ  
T2203 – 2019

If you were a student who was a resident of Nunavut, complete Schedule NU(S11), Territorial 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.

If you were a student who was not a resident of Nunavut but you have income allocated to Nunavut in column 4 in Part 1 of your Form T2203, complete this schedule to calculate your Nunavut tuition, education, and textbook amounts.

If you are the individual **designated** by a student who was not a resident of Nunavut at the end of the year, use this schedule to determine the amount you can claim as a transfer. Complete lines 1 to 20 for **each student** as if they were a resident of Nunavut at the end of the year.

**Do not attach Schedules NU(S11) or NU(S11)MJ to your return.**

Enter your unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or reassessment		1
Enter your eligible tuition fees paid for 2019	2	

### Education and textbook amounts for 2019

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 in box 32010 of your federal Schedule 11.

**Part-time student:** Use the information on Forms T2202, TL11A, and TL11C to complete lines 3 and 4.  
Only one claim per month (**maximum 12 months**)

**Education amount:**  
Number of months from box 24 of Form T2202 and column B of Forms TL11A and TL11C \_\_\_\_\_ × \$120 = \_\_\_\_\_ 3

**Textbook amount:**  
Number of months from box 24 of Form T2202 and column B of Forms TL11A and TL11C \_\_\_\_\_ × \$20 =  $\frac{+}{=}$  \_\_\_\_\_ 4  
Add lines 3 and 4. \_\_\_\_\_ + \_\_\_\_\_ = \_\_\_\_\_ 5

**Full-time student:** Use the information on Forms T2202, TL11A, and TL11C to complete lines 6 and 7.  
Only one claim per month (**maximum 12 months**)

**Education amount:**  
Number of months from box 25 of Form T2202 and column C of Forms TL11A and TL11C \_\_\_\_\_ × \$400 = \_\_\_\_\_ 6

**Textbook amount:**  
Number of months from box 25 of Form T2202 and column C of Forms TL11A and TL11C \_\_\_\_\_ × \$65 =  $\frac{+}{=}$  \_\_\_\_\_ 7  
Add lines 6 and 7. \_\_\_\_\_ + \_\_\_\_\_ = \_\_\_\_\_ 8

Add lines 2, 5, and 8. <b>Total 2019 tuition, education, and textbook amounts</b>	=	9
Add lines 1 and 9. <b>Total available tuition, education, and textbook amounts</b>	=	10

Continue on the next page.

As the student, enter the amount from line 26000 of your return if it is **\$45,414 or less**.

If the amount is **more than \$45,414**, enter the result of the following calculation:  
amount from line 9 of Section NU428MJ in Part 4 of your Form T2203 divided by 4%.

Total of lines 58040 to 58480 in the NU column in Part 3 of Form T2203.	-	11
Line 11 minus line 12 (if negative, enter "0")	=	13

**Unused Nunavut tuition, education, and textbook amounts claimed for 2019**

Enter <b>whichever is less</b> : amount from line 1 or line 13	-	▶	14
Line 13 minus line 14	=		15

**2019 tuition, education, and textbook amounts claimed for 2019**

Enter <b>whichever is less</b> : amount from line 9 or line 15	+		16
<b>Nunavut tuition, education, and textbook amounts claimed by the student for 2019</b>	=		17

Add lines 14 and 16

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

**Complete lines 18 to 21 only if you are the individual designated to claim the student's unused amounts.**

Amount from line 9 of the previous page	(maximum \$5,000)		18
Amount from line 16 of the previous page		-	19
Line 18 minus line 19 (if negative, enter "0")		=	20

Enter the amount to be transferred (cannot be more than line 20).	<b>Nunavut tuition, education, and textbook amounts transferred</b>		21
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Enter this amount on line 58600 in the NU column in Part 3 of Form T2203 or on line 5 of your Schedule NU(S2)MJ.

See the privacy notice on your return.



# Worksheet NU428MJ

Protected B when completed  
T2203 – 2019

Use this worksheet to calculate the amounts to enter in the NU column in Part 3 and in Section NU428MJ in Part 4 of your Form T2203.

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

## Line 58080 – Age amount (if born in 1954 or earlier)

If the amount from line 23600 of your return is:

- **\$37,790 or less**, enter \$10,214 on line 58080 in the NU column in Part 3
- **more than \$37,790 but not more than \$105,884**, complete the calculation below
- **more than \$105,884**, enter "0" on line 58080 in the NU column in Part 3

Maximum amount			10,214.00	1
Amount from line 23600 of your return				2
Income threshold	–	37,790.00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")	=			7

Enter this amount on line 58080 in the NU column in Part 3.

## Line 58120 – Spouse or common-law partner amount

Base amount			16,000.00	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 this amount on line 58120 in the NU column in Part 3.

## Line 58160 – Amount for an eligible dependant

Base amount			16,000.00	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 this amount 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	11,875.00	11,875.00	11,875.00
Dependant's net income from line 23600 of their return	–	–	–
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,909 per dependant)</b>	=	=	=
Amount claimed for this dependant on line 58160 in the NU column in Part 3, if any.	–	–	–
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if any).			

Enter the total on line 58200 in the NU column in Part 3.

# Worksheet NU428MJ (continued)

## 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	21,676 00	21,676 00	21,676 00
Dependant's net income from line 23600 of their return	-	-	-
Line 1 minus line 2 (if negative, enter "0") <b>(maximum \$4,910 per dependant)</b>	=	=	=
Amount claimed for this dependant on line 58160 in the NU column in Part 3, if any.	-	-	-
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=
Add the amounts from line 5 for columns 1, 2, and 3 (and others, if there are any).			

Enter the total on line 58400 in the NU column in Part 3.

## Line 58440 – Disability amount (for self)

Complete this following calculation if you were **under 18 years of age** on December 31, 2019.

Base amount		13,618 00	1
Maximum amount		4,909 00	2
Total child care and attendant care expenses for you claimed by you or by another person			3
Threshold for child and attendant care expenses	- 2,875 00		4
Line 3 minus line 4 (if negative, enter "0")	=	-	5
Line 2 minus line 5 (if negative, enter "0")		=	6
Add lines 1 and 6.		(maximum \$18,527)	7

Enter this amount 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		13,618 00	1
If the dependant was <b>under 18 years of age</b> on December 31, 2019, complete lines 2 to 12. If the dependant was <b>18 years of age or older</b> , enter "0" on line 6 and continue on line 7.			
Maximum amount		4,909 00	2
Total child care and attendant care expenses for this dependant claimed by you or by another person			3
Threshold for child and attendant care expenses	- 2,875 00		4
Line 3 minus line 4 (if negative, enter "0")	=	-	5
Line 2 minus line 5 (if negative, enter "0")		=	6
Add lines 1 and 6.		(maximum \$18,527)	7
Total of amounts your dependant can claim on lines 9 to 17 of their Form NU428			8
Add lines 7 and 8.			9
Dependant's taxable income from line 26000 of their return			10
Line 9 minus line 10 (if negative, enter "0")			11
Allowable amount for this dependant: Enter the amount from line 7 or line 11, <b>whichever is less</b>			12

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

# Worksheet NU428MJ (continued)

## Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Medical expenses from line 33099 of your return		1
Enter <b>whichever is less</b> : \$2,352 or 3% of the amount on line 23600 of your return	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

Enter this amount on line ME in the NU column in Part 3.

## Line 13 – Nunavut dividend tax credit

Calculate the amount to enter on line 13 of Section NU428MJ in Part 4 by completing **one** of the following calculations:

- If you entered an amount on line 12000 of your return but **no amount** on line 12010 :

Amount from line 12000 of your return		1	×	5.51%	=	
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Enter this amount on line 13 of Section NU428MJ in Part 4.

- If you entered an amount on lines 12000 **and** 12010 of your return :

Amount from line 12000 of your return		1				
Amount from line 12010 of your return	-	2	×	2.61%	=	
Line 1 minus line 2	=	4	×	5.51%	=	+
Add lines 3 and 5.	=	6				=

Enter this amount on line 13 of Section NU428MJ in Part 4.

## Part 5 – Provincial and territorial tax summary

### Newfoundland and Labrador tax

Enter the amount from line 62 of Section NL428MJ in Part 4.

\_\_\_\_\_ | 1

### Prince Edward Island tax

Enter the amount from line 69 of Section PE428MJ in Part 4.

+ \_\_\_\_\_ | 2

### Nova Scotia tax

Enter the amount from line 66 of Section NS428MJ in Part 4.

+ \_\_\_\_\_ | 3

### New Brunswick tax

Enter the amount from line 60 of Section NB428MJ in Part 4.

+ \_\_\_\_\_ | 4

### Ontario tax

Enter the amount from line 55 of Section ON428MJ in Part 4.

+ \_\_\_\_\_ | 5

### Manitoba tax

Enter the amount from line 42 of Section MB428MJ in Part 4.

+ \_\_\_\_\_ | 6

### Saskatchewan tax

Enter the amount from line 46 of Section SK428MJ in Part 4.

+ \_\_\_\_\_ | 7

### Alberta tax

Enter the amount from line 36 of Section AB428MJ in Part 4.

+ \_\_\_\_\_ | 8

### British Columbia tax

Enter the amount from line 52 of Section BC428MJ in Part 4.

+ \_\_\_\_\_ | 9

### Yukon tax

Enter the amount from line 31 of Section YT428MJ in Part 4.

+ \_\_\_\_\_ | 10

### Northwest Territories tax

Enter the amount from line 31 of Section NT428MJ in Part 4.

+ \_\_\_\_\_ | 11

### Nunavut tax

Enter the amount from line 30 of Section 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
=			

In addition to the credits included in Part 4 of Form T2203, residents and non-residents of a province or territory may be eligible for certain **other tax credits**. The chart on the next page lists the additional provincial and territorial credits and the applicable forms to be completed.

Many of these credits are limited to the amount of tax payable to the province or territory. When this amount is required (for example, when you are asked to enter the amount from line 42800 of your return or from another line of the regular provincial or territorial Form 428), use the provincial and territorial tax amount that you entered on lines 1 to 12 above.

### Attach the completed forms to your return.

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

See the privacy notice on your return.



## Provincial and territorial credits not included in this package

To get the following forms and provincial and territorial information sheets, go to [canada.ca/cra-forms](http://canada.ca/cra-forms) or call the Canada Revenue Agency at 1-800-959-8281.

Province or territory	Other tax credits	Form
<b>Newfoundland and Labrador</b>	Newfoundland and Labrador research and development tax credit (individuals)	T1129
<b>New Brunswick</b>	<b>New Brunswick residents only:</b> New Brunswick seniors' home renovation tax credit	NB(S12)
<b>Ontario</b>	Ontario tax credits for self-employed individuals <b>Ontario residents only:</b> Childcare access and relief from expenses tax credit Ontario seniors' public transit tax credit Ontario political contribution tax credit Ontario focused flow-through share resource expenses (individuals) Application for the 2020 Ontario trillium benefit and Ontario senior homeowners' property tax grant	ON479 ON479–A, ON479 ON479 ON479 T1221 ON-BEN
<b>Manitoba</b>	Paid work experience tax credit Odour-control tax credit (individuals) (unused amount only) Community enterprise development tax credit Employee share purchase tax credit <b>Manitoba residents only:</b> Personal tax credit Education property tax credit Seniors' school tax rebate School tax credit for homeowners Primary caregiver tax credit Fertility treatment tax credit Nutrient management tax credit Green energy equipment tax credit (purchaser) Green energy equipment tax credit (manufacturer) Book publishing tax credit (individuals) Cultural industries printing tax credit	MB479 MB479 T1256 T1256-2  MB479             T1299 MB479
<b>British Columbia</b>	British Columbia venture capital tax credit <b>British Columbia residents only:</b> Sales tax credit British Columbia home renovation tax credit for seniors and persons with disabilities British Columbia mining exploration tax credit (individuals) British Columbia training tax credit (individuals) British Columbia training tax credit (employers) British Columbia shipbuilding and ship repair industry tax credit (employers)	BC479  BC479 BC(S12), BC479 T88 T1014 T1014-1 T1014-2
<b>Yukon</b>	Labour-sponsored venture capital corporation tax credit Yukon Business Carbon Price Rebate <b>Yukon residents only:</b> Children's fitness tax credit Small business investment tax credit Research and development tax credit (individuals) Yukon First Nation income tax credit Yukon Government Carbon Price Rebate – Individuals	YT479 YT(S14)  YT479 YT479 T1232 YT432 YT(S14)
<b>Northwest Territories</b>	<b>Northwest Territories residents only:</b> Cost of living tax credit	NT479
<b>Nunavut</b>	Political contribution tax credit <b>Nunavut residents only:</b> Cost of living tax credit	NU479  NU479