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

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

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

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

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

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

Tax and multiple jurisdictions

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

When tax is payable to multiple jurisdictions, provincial and territorial tax rates are applied to the taxable income from all sources. Non-refundable tax credits and some other tax credits are allowable (with certain restrictions relating to residency) in calculating a basic provincial and territorial tax. The basic tax is then prorated by applying the percentage of income allocated to that province or territory.

Parts of Form T2203 you need to complete

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

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

Part 1 – Allocating income to multiple jurisdictions

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

Part 2 – Federal surtax and refundable Quebec abatement

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

Part 3 – Provincial and territorial non-refundable tax credits

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

Part 4 – Provincial or territorial tax (multiple jurisdictions)

Complete this part for each province and territory (except Quebec) that you have income allocated to.
This part includes Form 428MJ, Worksheet 428MJ, Schedules (S2)MJ, (S11)MJ (except Ontario, for which (S11)MJ is not applicable), and 428-A MJ (Ontario and Manitoba only).

Part 5 – Provincial and territorial tax summary

Complete this part to summarize your total provincial and territorial taxes (except Quebec).
Many tax credits are limited to the amount of tax payable to the province or territory. When you are asked to enter the provincial or territorial tax amount from line 42800 of your return, or from a provincial or territorial Form 428, enter the applicable amount from the provincial or territorial tax summary in Part 5 of your Form T2203.

Provincial and territorial credits not included on Form T2203

You may be eligible for other tax credits and benefits not included on Form T2203. Complete Form 479 for your province or territory of residence and its related forms. In addition to the refundable tax credits that you may be eligible to claim for your province or territory of residence, the chart on the next page lists the forms you need to claim the additional provincial and territorial credits you may be entitled to as a non-resident.

Add these credits to the credits you are claiming for your province or territory of residence and include the total on line 47900 of your return and attach all the completed forms to your return.

(Ce formulaire est disponible en français.)

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

To get the following forms, go to **canada.ca/cra-forms** or call the Canada Revenue Agency at **1-800-959-8281**. For more information on the provincial and territorial tax information, go to **canada.ca/prov-terr-tax-information**.

Newfoundland and Labrador	Form NL479, Newfoundland and Labrador Credits: • Newfoundland and Labrador research and development tax credit (individuals)
Ontario	Form ON479, Ontario Credits: • Ontario co-operative education tax credit
Manitoba	Form MB479, Manitoba Credits: • Paid work experience tax credit • Odour-control tax credit (individuals) (unused amount only) • Community enterprise development tax credit (Form T1256) • Employee share purchase tax credit (Form T1256-2) • Teaching expense tax credit • Rental housing construction incentive tax credit
British Columbia	Form BC479, British Columbia Credits: • British Columbia venture capital tax credit • British Columbia clean buildings tax credit
Yukon	Form YT479, Yukon Credits: • The Yukon Government Carbon Price Rebate (Schedule YT(S14)) which includes the general business carbon price rebate and the mining business carbon price rebate (**only** available to eligible businesses with a tax year ending after December 31, 2024 and before April 1, 2025)
Nunavut	Form NU479, Nunavut Credits: • Political contribution tax credit

Canada Revenue Agency | Agence du revenu du Canada

Provincial and Territorial Taxes for Multiple Jurisdictions

Form T2203
2025

Protected B when completed

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

Attach all completed parts of this form to your paper return.

Part 1 – Allocating income to multiple jurisdictions

Enter the amount of net income from line 23600 of your return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets") and the deduction for split income claimed on line 23200 of your return.		1
Business income earned in the year: Enter the total of the amounts on lines 12200, 13500, 13700, 13900, 14100 and 14300 of your return. Do not include any losses reported on those lines.	–	2
Excess income: Line 1 minus line 2 (if negative, enter "0")	=	3

Complete the allocation chart below using the following instructions.

Column 2: Allocate the amount from line 2 to each jurisdiction where you had a permanent establishment in 2025. For more information, see Part XXVI of the Income Tax Regulations. If you are a resident of Quebec, you must allocate any business income you earned outside Canada in the year to Quebec on line 52140 instead of entering it on line 52220.

Column 3: Allocate the amount from line 3, if any, to your province or territory of residence or to "Other (Outside Canada)" if you have income allocated outside of Canada, or are a deemed resident.
If you are a non-resident, allocate and report the amount from line 3 that is income from an office or employment earned in Canada, to the province or territory where the duties were performed. Allocate and report all other income from line 3 to "Other (Outside Canada)".

Column 4: If the amount on line 1 is **more than** the amount on line 2, or you are a non-resident of Canada, add columns 2 and 3.
If you are a resident of Canada and the amount on line 1 is **less than** the amount on line 2, determine the percentage of income allocated to each jurisdiction in column 2, multiply the amount on line 1 by each percentage, and enter each result in the appropriate row of column 4.

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

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

Notes

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

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

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

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Canada

Part 2 – Federal surtax and refundable Quebec abatement

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If you are subject to minimum tax, do **not** complete lines 4 to 10. **Instead**, calculate the federal surtax on income you allocated to "Other (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 22 of your Form T1206. **If not**, enter "0".			5

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

Federal surtax on income allocated to "Other (Outside Canada)"

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

Enter **whichever is more:** amount from line 4 or line 5.			6
Enter the percentage of income you allocated to "Other (Outside Canada)" from line 52220 of column 5 in Part 1.	×	%	7
Line 6 multiplied by the percentage from line 7	=		8
Federal surtax rate	×	48%	9
Line 8 multiplied by the percentage from line 9 (1) **Federal surtax on income allocated to "Other (Outside Canada)"**	=		10

(1) For every province and territory, other than Quebec, enter this amount on **line 127** of your return.
For Quebec, enter this amount on **line 131** of your return.
For non-residents, enter this amount on **line 132** of your return.

Refundable Quebec abatement

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

Enter **whichever is more:** amount from line 4 or line 5. (If you are subject to minimum tax, enter the amount from line 7 of Part 6 of your Form T691 instead.)			11
Enter the percentage of income you allocated to Quebec from line 52140 of column 5 in Part 1.	×	%	12
Line 11 multiplied by the percentage from line 12	=		13
Refundable Quebec abatement rate	×	16.5%	14
Line 13 multiplied by the percentage from line 14 Enter this amount on **line 44000** of your return. **Refundable Quebec abatement**	=		15

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

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

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

		Newfoundland and Labrador (NL)	Prince Edward Island (PE)	Nova Scotia (NS)
Basic personal amount	58040	11,067 00	14,650 00	11,744 00
Amount from line 58080 on worksheet	58080	+	+	+
Amount from line 58120 on worksheet	58120	+	+	+
Dependant's net income 56120				
Amount from line 58160 on worksheet	58160	+	+	+
Amount from line 58200 on worksheet	58200	56150 +	56160 +	56170 +
PE and NS residents only: Amount for young children (1)				
Number of months **58229** × $100 =	**58230**		+	+
Amount from line 30800 of your return	58240	+	+	+
Amount from line 31000 of your return	58280	+	+	+
Amount from line 31200 of your return	58300	+	+	+
Amount from line 31217 of your return	58305	+	+	+
NL residents only: Volunteer firefighters' amount (2)		**58315** +		
NL residents only: Search and rescue volunteers' amount (2)		**58316** +		
NL residents only: Amount from line 21400 of your return		**58320** +		
NL residents only: Adoption expenses (3)		**58330** +		
NL and PE residents only: Amount from line 31400 of your return **(maximum $1,000)**				
NS residents only: Amount from line 31400 of your return **(maximum $1,173)**	58360	+	+	+
Amount from line 58400 on worksheet	58400	56220 +	56230 +	56240 +
Amount from line 58440 on worksheet	58440	56290 +	56300 +	56310 +
Amount from line 58480 on worksheet	58480	56360 +	56370 +	56380 +
Children's wellness credit (4)			**58365** +	
PE residents only: Teacher school supply amount (5) **(maximum $500)**			**58500** +	
Subtotal (S11)MJ		=	=	=
Amount from line 31900 of your return	58520	+	+	+
Amount from Schedule (S11) or (S11)MJ	58560	+	+	+
Total provincial amounts designated to you by a student on forms T2202, TL11A, or TL11C (6)	58600	57740 +	57750 +	57760 +
Amount from Schedule (S2)MJ	58640	56430 +	56440 +	56450 +
Amount from line ME on worksheet	ME	+	+	+
Amount from line 58729 on worksheet	58729	57810 +	57820 +	57830 +
Amount from line 13 of Schedule 9		+	+	+
Subtotal		=	=	=
		× 8.7%	× 9.5%	× 8.79%
	A	=	=	=
Amount from line 14 of Schedule 9				
		× 21.8%	× 19%	× 21%
	B	=	=	=
Amount from line A above	**C**	+	+	+
Line B plus line C **Total non-refundable tax credits**	**D**	57890 =	57900 =	57910 =

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

(1) Complete the chart "Details of amount for young children" for line 58230 on Form PE428MJ or Form NS428MJ in Part 4.

(2) You can claim the volunteer firefighters' amount (VFA) **or** the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or line 31240 of your return.

Enter $3,000 on line 58315 if you claimed VFA on line 31220 of your return **or** enter $3,000 on line 58316 if you claimed the SRVA on line 31240 of your return.

(3) You can claim adoption expenses if the rules are met for claiming the amount on line 31300 of your return. You can claim up to $14,935 of eligible expenses for each child. Two adoptive parents can split the amount if the total combined claim for eligible expenses for each child is not more than the amount before the split.

(4) You can claim up to $1,000 per child for fees paid in 2025 relating to the cost of registration or membership for your (or your spouse's or common law partner's) child in a **prescribed program** of artistic, cultural, recreational, developmental, or physical activity.

You can claim this amount if another person has not claimed the same fees and the total claimed is not more than the maximum allowable amount if only one of you were making the claim.

(5) You can claim up to $500 for expenses incurred in 2025 to buy eligible school supplies if you meet **all** the following conditions:

- You were a teacher or member of the program staff of an early learning and child care centre
- You resided in Prince Edward Island at the end of the year
- You bought the supplies with your own money

(6) **For Newfoundland and Labrador, and Nova Scotia:** If the student was **not** a resident of Newfoundland and Labrador or Nova Scotia at the end of the year, complete Schedule NL(S11)MJ or Schedule NS(S11)MJ for the student as if they were a resident of Newfoundland and Labrador or Nova Scotia at the end of the year.

For Prince Edward Island: If the student was **not** a resident of Prince Edward Island at the end of the year, enter the **lesser** of the federal and provincial or territorial amounts designated to you on the student's forms T2202, TL11A, or TL11C. If the student resided in Quebec, enter the federal amount.

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

		New Brunswick (NB)		Ontario (ON)		Manitoba (MB)	
Basic personal amount MB: Amount from line 58040 on Worksheet MB428MJ	58040		13,396 00		12,747 00		
Amount from line 58080 on worksheet	58080		+		+		+
Amount from line 58120 on worksheet	58120		+		+		+
Dependant's net income 56120							
Amount from line 58160 on worksheet	58160		+		+		+
ON: Amount from line 58185 on Worksheet ON428MJ (1)				**58185**	+		
NB and MB: Amount from line 58200 on worksheet	58200	59310	+			56860	+
Amount from line 30800 of your return	58240		+		+		+
Amount from line 31000 of your return	58280		+		+		+
Amount from line 31200 of your return	58300		+		+		+
Amount from line 31217 of your return	58305		+		+		+
NB and MB residents only: Volunteer firefighters' amount (2)	**58315**		+				+
NB and MB residents only: Search and rescue volunteers' amount (2)	**58316**		+				+
MB residents only: Fitness amount (3)						**58325**	+
MB residents only: Children's arts amount (4)						**58326**	+
ON and MB residents only: Adoption expenses (5)	**58330**				+		+
NB and MB residents only: Amount from line 31400 of your return **(maximum $1,000)** ON residents only: Amount from line 31400 of your return **(maximum $1,762)**	58360		+		+		+
NB and MB: Amount from line 58400 on worksheet	58400	59320	+			56870	+
Amount from line 58440 on worksheet	58440	59330	+	56320	+	56880	+
Amount from line 58480 on worksheet	58480	59340	+	56390	+	56890	+
Subtotal (S11)MJ			=		=		=
Amount from line 31900 of your return	58520		+		+		+
Amount from Schedule (S11) or (S11)MJ	58560		+		+		+
NB and MB: Total provincial amounts designated to you by a student on forms T2202, TL11A, or TL11C (6)	58600	59350	+			56900	+
Amount from Schedule (S2)MJ	58640	59360	+	56460	+	56910	+
MB: Amount from line 12 of Schedule MB428–A MJ						**61470**	+
Amount from line ME on worksheet	ME		+		+		+
Amount from line 58729 on worksheet	58729	59370	+	57840	+	56920	+
Amount from line 13 of Schedule 9			+		+		+
Subtotal			=		=		=
			× 9.40%		× 5.05%		× 10.8%
	A		=		=		=
Amount from line 14 of Schedule 9							
			× 17.95%		× 11.16%		× 17.4%
	B		=		=		=
Amount from line A above	**C**		+		+		+
Line B plus line C **Total non-refundable tax credits**	**D**	56940	=	57920	=	56930	=
Amount from line 1 of Line ME on Worksheet ON428MJ				57880			

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

(1) You can claim the Ontario caregiver amount if the rules are met for claiming **one** of the following:

- the amount for an eligible dependant (who has an impairment in physical or mental functions, and was 18 years of age or older by the end of the year) on line 30400 of your return
- the amount for other infirm dependants age 18 or older on line 30450 of your return

Your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) must be **less than $26,562.**

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) parent or grandparent unless they have an impairment.

(2) **For New Brunswick and Manitoba:** You can claim the volunteer firefighters' amount (VFA) **or** the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or line 31240 of your return.

For New Brunswick, enter $5,000 on line 58315 if you claimed VFA on line 31220 of your return or enter $5,000 on line 58316 if you claimed the SRVA on line 31240 of your return.

For Manitoba, enter $6,000 on line 58315 if you claimed VFA on line 31220 of your return or enter $6,000 on line 58316 if you claimed the SRVA on line 31240 of your return.

(3) You can claim up to $500 for fees paid in 2025 on registration or membership for a prescribed program of physical activity for the following individuals:

- yourself, if you are under 25 years of age at the end of the year
- your (or your spouse's or common-law partner's) child under 18 years of age at the end of the year
- your spouse or common-law partner, if they were a young adult (between 18 and 24 years of age) at the end of the year

If you have a spouse or common-law partner, only one of you can claim the fitness amount for a child, or spouse or common-law partner who is a young adult. You and your spouse or common-law partner have to decide who will claim this amount for that individual.

If a child or young adult is eligible for the disability tax credit, an additional amount of $500 can be claimed, if a minimum of $100 is paid on registration or membership fees for a prescribed program of physical activity.

(4) You can claim up to $500 per child for fees paid in 2025 relating to the cost of registration or membership for your (or your spouse's or common-law partner's) child in a prescribed program of artistic, cultural, recreational, or developmental activity.

The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit on line 58440 of Form MB428) at the start of the year an eligible arts expense was paid.

You can claim this amount if another person has not claimed the same fees, and the total claimed is not more than the maximum allowable amount if only one of you were making the claim.

If a child is eligible for the disability tax credit, an additional amount of $500 can be claimed, if a minimum of $100 is paid on registration or membership fees for a prescribed program of physical activity.

(5) You can claim adoption expenses if the rules are met for claiming the amount on line 31300 of your return.

If you were a resident of Ontario, you can claim up to $15,551 of eligible expenses for each child in the year the adoption is finalized or recognized under Ontario law.

If you were a resident of Manitoba, you can claim up to $10,000 of eligible expenses for each child.

Two adoptive parents can split the amount if the total combined claim for eligible expenses for each child is not more than the amount before the split.

(6) **For New Brunswick and Manitoba:** if the student was **not** a resident of New Brunswick or Manitoba at the end of the year, complete Schedule NB(S11)MJ or Schedule MB(S11)MJ for the student as if they were a resident of New Brunswick or Manitoba at the end of the year.

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

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		Saskatchewan (SK)	Alberta (AB)	British Columbia (BC)
Basic personal amount	58040	19,491 00	22,323 00	12,932 00
Amount from line 58080 on worksheet	58080	+	+	+
Amount from line 58120 on worksheet	58120	+	+	+
Dependant's net income 56120				
Amount from line 58160 on worksheet	58160	+	+	+
BC: Amount from line 58175 on Worksheet BC428MJ	**58175**			+
SK and AB: Amount from line 58200 on worksheet	58200	56190 +	56200 +	
SK residents only: Amount for dependent children born in 2007 or later (1) Number of children **58209** × $7,704 =		**58210** +		
SK residents only: Senior supplementary amount (if born in 1960 or earlier) **Claim $2,028**		**58220** +		
Amount from line 30800 of your return	58240	+	+	+
Amount from line 31000 of your return	58280	+	+	+
Amount from line 31200 of your return	58300	+	+	+
Amount from line 31217 of your return	58305	+	+	+
SK and BC residents only: Volunteer firefighters' amount (2)	**58315**	+		+
SK and BC residents only: Search and rescue volunteers' amount (2)	**58316**	+		+
SK residents only: Volunteer emergency medical first responders' amount (2)		**58317** +		
Amount from Schedule (S12)MJ		**58340** +		
SK residents only: First-time home buyers' amount (3) **(maximum $15,000)**		**58357** +		
AB and BC residents only: Adoption expenses (4)	**58330**		+	+
SK and BC residents only: Amount from line 31400 of your return **(maximum $1,000)** AB residents only: Amount from line 31400 of your return **(maximum $1,719)**	58360	+	+	+
SK and AB: Amount from line 58400 on worksheet	58400	56260 +	56270 +	
Amount from line 58440 on worksheet	58440	56330 +	56340 +	56350 +
Amount from line 58480 on worksheet	58480	56400 +	56410 +	56420 +
Subtotal (S11)MJ		=	=	=
Amount from line 31900 of your return	58520	+	+	+
Amount from Schedule (S11) or (S11)MJ	58560	+	+	+
BC: Total provincial amounts designated to you by a student on forms T2202, TL11A, or TL11C (5)	58600			57800 +
Amount from Schedule (S2)MJ	58640	56470 +	56480 +	56490 +
Amount from line ME on worksheet	ME	+	+	+
SK: Amount from line 33199 of your return AB and BC: Amount from line 58729 on worksheet	58729	57850 +	57860 +	57870 +
SK: Amount from line 13 of Schedule 9		+		
Subtotal		=	=	=

Continue on the next page.

(Ce formulaire est disponible en français.)

		(SK)	(AB)	(BC)
Amount from "Subtotal" at the end of the previous page				
		× 10.5%	× 8%	× 5.06%
	A	=	=	=
AB: Amount from line 13 of Schedule 9			× 60%	
	A1		=	
SK and AB: Amount from line 14 of Schedule 9				
		× 14.5%	× 21%	
	B	=	=	
BC: Amount from line 58969 of Worksheet BC428MJ				58969 +
British Columbia farmers' food donation tax credit (6)				58980 +
SK: Line A plus line B AB: Add lines A, A1, and B. BC: Add line A, and lines 58969 and 58980. **Total non-refundable tax credits**	**C**	57930 =	57940 =	57950 =

See the privacy notice on your return.

(1) Complete the chart "Details of dependant children born in 2007 or later" for line 58210 on Form SK428MJ in Part 4.

(2) **For British Columbia:** You can claim the volunteer firefighters' amount (VFA) **or** the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or line 31240 of your return.

Enter $3,000 on line 58315 if you claimed VFA on line 31220 of your return **or** enter $3,000 on line 58316 if you claimed the SRVA on line 31240 of your return.

For Saskatchewan: You can claim the volunteer firefighters' amount (VFA) **or** the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or line 31240 of your return. **If not**, you may be able to claim the volunteer emergency medical first responders' amount (VEMFRA) if the total number of eligible hours worked as a volunteer firefighter, search and rescue volunteer, and/or volunteer emergency medical first responder was 200 hours or more, and **all** of the following conditions are met:

- You completed at least 200 hours of eligible volunteer emergency medical first responders' service
- You provided volunteer emergency medical first responder services to the provincial health authority which included:
  - responding to and being on call for medical first responder and related emergency calls
  - attending meetings held by the provincial health authority
  - participating in required training related to emergency first responder services

Enter $3,000 on line 58315 if you claimed the VFA on line 31220 of your return, **or** enter $3,000 on line 58316 if you claimed the SRVA on line 31240 of your return, **or** enter $3,000 on line 58317 for the volunteer emergency first responders' amount.

(3) You can claim $15,000 for the purchase of a qualifying home if the rules are met for claiming the amount on line 31270 of your return. However, if you received a loan through the Graduate Retention Program First Home Plan, you **cannot** claim the Saskatchewan first-time home buyers' amount. For more information, go to **canada.ca/sk-tax-info**.

(4) You can claim adoption expenses if the rules are met for claiming the amount on line 31300 of your return.

If you were a resident of Alberta, you can claim up to $19,354 of eligible expenses for each child.

If you were a resident of British Columbia, you can claim up to $19,580 of eligible expenses for each child.

The two adoptive parents can split the amount if the total combined claim for eligible expenses for each child is not more than the amount before the split.

(5) **For British Columbia:** If the student was **not** a resident of British Columbia at the end of the year, complete BC(S11)MJ for the student as if they were a resident of British Columbia at the end of the year.

(6) You can claim the BC farmers' food donation tax credit if you meet **all** of the following conditions:

- You were a resident of British Columbia at the end of the year; **if not,** you had earned farming income in British Columbia in the year.
- You (or your spouse or common-law partner) earned farming income in British Columbia in the year the qualifying gift was made.
- You made a qualifying gift to an eligible charity on or after January 1, 2020 and have not claimed it yet**.**
- You claimed the qualifying gift on line 34000 of your federal Schedule 9 and on line 58969 of your Form BC428MJ as a charitable donation or gift for the year.

You can claim 25% of the eligible amount of the total qualifying gifts made to an eligible donee.

A **qualifying gift** is a gift of one or more agricultural products you produced in British Columbia and donated to an eligible charity in British Columbia on or after January 1, 2020.

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

T2203 – 2025

		Yukon (YT)	Northwest Territories (NT)	Nunavut (NU)
Basic personal amount YT: Amount from line 30000 of your return	58040		17,842 00	19,274 00
YT: Amount from line 30100 of your return NT and NU: Amount from line 58080 on worksheet	58080	+	+	+
YT: Amount from line 30300 of your return NT and NU: Amount from line 58120 on worksheet	58120	+	+	+
YT: Amount from line 30425 of your return	58170	+		
Dependant's net income	56120			
YT: Amount from line 30400 of your return NT and NU: Amount from line 58160 on worksheet	58160	+	+	+
YT: Amount from line 30450 of your return	58180	+		
YT residents only: Amount from line 30500 of your return	**58189**	+		
NT and NU: Amount from line 58200 on worksheet	58200		56760 +	56770 +
NU residents only: Amount for young children less than 6 years of age **(1)** Number of children **63710** × $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)**	**58326**	+		
YT residents only: Amount from line 31300 of your return	**58330**	+		
YT and NU residents only: Amount from line 31400 of your return **(maximum $2,000)**				
NT residents only: Amount from line 31400 of your return **(maximum $1,000)**	58360	+	+	+
NT and NU: Amount from line 58400 on worksheet	58400		56780 +	56790 +
YT: Amount from line 31600 of your return NT and NU: Amount from line 58440 on worksheet	58440	59430 +	56800 +	56810 +
YT: Amount from line 31800 of your return NT and NU: Amount from line 58480 on worksheet	58480	59440 +	56820 +	56830 +
Subtotal (S11)MJ		=	=	=
Amount from line 31900 of your return	58520	+	+	+
Amount from Schedule (S11) or (S11)MJ	58560	+	+	+
Total territorial amounts designated to you by a student on forms T2202, TL11A, or TL11C **(3)**	58600	59450 +	57960 +	57970 +
Amount from Schedule (S2)MJ	58640	59460 +	56840 +	56850 +
Amount from line ME on worksheet	ME	+	+	+
YT and NU: Amount from line 33199 of your return NT: Amount from line 58729 on worksheet	58729	59470 +	58000 +	58010 +
Amount from line 13 of Schedule 9		+	+	+
Subtotal		=	=	=
		× 6.4%	× 5.9%	× 4%
	A	=	=	=
Amount from line 14 of Schedule 9				
		× 12.8%	× 14.05%	× 11.5%
	B	=	=	=
Amount from line A above	**C**	+	+	+
Line B plus line C **Total non-refundable tax credits**	**D**	56950 =	57980 =	57990 =

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

(1) Complete the chart "Details of amount for young children" for line 58230 on Form NU428MJ in Part 4.

(2) You can claim up to $500 per child for fees paid in 2025 relating to the cost of registration or membership for your (or your spouse's or common-law partner's) child in a prescribed program of artistic, cultural, recreational, or developmental activity.

The child must have been under 16 years of age (or under 18 years of age if eligible for the disability tax credit on line 58440 of Form YT428) at the beginning of the year that the eligible arts expense was paid.

You can claim this amount if another person has not already claimed the same fees, and the total amount claimed is not more than the maximum allowable amount if only one of you were making the claim.

If the child is eligible for the disability tax credit and is under 18 years of age at the beginning of the year, you can claim an additional $500 if a minimum of $100 is paid for registration or membership fees for a prescribed program in an artistic activity.

(3) If the student was **not** a resident of Yukon, the Northwest Territories, or Nunavut at the end of the year, complete Schedule YT(S11)MJ, Schedule NT(S11)MJ, or Schedule NU(S11)MJ for the student as if they were a resident of Yukon, the Northwest Territories, or Nunavut at the end of the year.

Part 5 – Provincial and territorial tax summary

Newfoundland and Labrador tax
Enter the amount from line 69 of Form NL428MJ in Part 4. — **1**

Prince Edward Island tax
Enter the amount from line 62 of Form PE428MJ in Part 4. — + **2**

Nova Scotia tax
Enter the amount from line 68 of Form NS428MJ in Part 4. — + **3**

New Brunswick tax
Enter the amount from line 62 of Form NB428MJ in Part 4. — + **4**

Ontario tax
Enter the amount from line 69 of Form ON428MJ in Part 4. — + **5**

Manitoba tax
Enter the amount from line 44 of Form MB428MJ in Part 4. — + **6**

Saskatchewan tax
Enter the amount from line 46 of Form SK428MJ in Part 4. — + **7**

Alberta tax
Enter the amount from line 43 of Form AB428MJ in Part 4. — + **8**

British Columbia tax
Enter the amount from line 59 of Form BC428MJ in Part 4. — + **9**

Yukon tax
Enter the amount from line 48 of Form YT428MJ in Part 4. — + **10**

Northwest Territories tax
Enter the amount from line 33 of Form NT428MJ in Part 4. — + **11**

Nunavut tax
Enter the amount from line 32 of Form NU428MJ in Part 4. — + **12**

Add lines 1 to 12.
Enter this amount on **line 42800** of your return. **Total provincial and territorial taxes** — = **13**

See the privacy notice on your return.

Newfoundland Labrador

Part 4 – Newfoundland and Labrador Tax (multiple jurisdictions)

T2203 – 2025
Form NL428MJ

Protected B when completed

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

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

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

	Line 1 is $44,192 or less	Line 1 is more than $44,192 but not more than $88,382	Line 1 is more than $88,382 but not more than $157,792	Line 1 is more than $157,792 but not more than $220,910	
Amount from line 1					2
Line 2 minus line 3 (**cannot** be negative)	– 0.00 =	– 44,192.00 =	– 88,382.00 =	– 157,792.00 =	3 / 4
Line 4 multiplied by the percentage from line 5	× 8.7% =	× 14.5% =	× 15.8% =	× 17.8% =	5 / 6
Line 6 plus line 7	+ 0.00	+ 3,844.70	+ 10,252.25	+ 21,219.03	7
Newfoundland and Labrador tax on taxable income	=	=	=	=	8

If you completed lines 2 to 8 for a column above, enter the amount from line 8 on line 16 and continue at line 17.

	Line 1 is more than $220,910 but not more than $282,214	Line 1 is more than $282,214 but not more than $564,429	Line 1 is more than $564,429 but not more than $1,128,858	Line 1 is more than $1,128,858	
Amount from line 1					9
Line 9 minus line 10 (**cannot** be negative)	– 220,910.00 =	– 282,214.00 =	– 564,429.00 =	– 1,128,858.00 =	10 / 11
Line 11 multiplied by the percentage from line 12	× 19.8% =	× 20.8% =	× 21.3% =	× 21.8% =	12 / 13
Line 13 plus line 14	+ 32,454.04	+ 44,592.23	+ 103,292.95	+ 223,516.33	14
Newfoundland and Labrador tax on taxable income	=	=	=	=	15

If you completed lines 9 to 15 for a column above, enter the amount from line 15 on line 16 and continue at line 17.

Newfoundland and Labrador tax on taxable income from line 8 or 15		16
Newfoundland and Labrador unallocated tax on split income (complete Form T1206)	+	17
Line 16 plus line 17	=	18
Newfoundland and Labrador non-refundable tax credits from line D in the NL column in Part 3 of your Form T2203		19
Residents of Newfoundland and Labrador only: Newfoundland and Labrador dividend tax credit (use Worksheet NL428MJ)	+	20
Newfoundland and Labrador minimum tax carryover: Amount from line 40427 of your return × 60% =	+	21
Add lines 19 to 21.	= ▶	– 22
Line 18 minus line 22 (if negative, enter "0")	=	23
Newfoundland and Labrador additional tax for minimum tax purposes: Amount from line 14 of Part 7 of Form T691 × 60% =	+	24
Line 23 plus line 24	=	25
Percentage of income allocated to NL in Part 1 of your Form T2203	× %	26
Line 25 multiplied by the percentage from line 26	=	27

If you were **not** a resident of Newfoundland and Labrador, enter the amount from line 27 on line 38 below and continue on line 39.

Continue on the next page.

(Ce formulaire est disponible en français.)

Amount from line 27 of the previous page — **28**

Adjustments for residents of Newfoundland and Labrador

Total of amounts from lines 58315, 58316, 58320, 58330, and 58360 in the NL column in Part 3 of your Form T2203 — × 8.7% = — **29**

Newfoundland and Labrador dividend tax credit from line 20 above — + — **30**

Line 29 plus line 30 — = — **31**

Percentage of income **not** allocated to NL: 100% — **32**

Percentage from line 26 — – % — **33**

Line 32 minus line 33 — = % ▶ × % — **34**

Line 31 multiplied by the percentage from line 34 — = ▶ – — **35**

Line 28 minus line 35 (if negative, enter "0") — **Adjusted Newfoundland and Labrador income tax** = — **36**

Provincial foreign tax credit (complete Form T2036) — – — **37**

Line 36 minus line 37 (if negative, enter "0") — = — **38**

Newfoundland and Labrador political contributions made in 2025 — **61750** — **39**

Newfoundland and Labrador political contribution tax credit (use Worksheet NL428MJ) — **(maximum $500)** – — **40**

Line 38 minus line 40 (if negative, enter "0") — = — **41**

Direct equity tax credit (complete Form T1272) — – — **42**

Line 41 minus line 42 (if negative, enter "0") — = — **43**

Resort property investment tax credit (complete Form T1297) — – — **44**

Line 43 minus line 44 (if negative, enter "0") — = — **45**

Venture capital tax credit from Certificate(s) NL VCTC — **61820** — • **46**

Unused Newfoundland and Labrador venture capital tax credit from your most recent notice of assessment or reassessment — + — **47**

Line 46 plus line 47 — = ▶ – — **48**

Line 45 minus line 48 (if negative, enter "0") — = — **49**

Continue on the next page.

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, 2025, 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 72 below can be claimed by the other spouse or common-law partner on line 50 of Form NL428MJ in Part 4 of their Form T2203 or on line 86 of their Form NL428.

Unused low-income tax reduction from your spouse or common-law partner: Amount from line 108 of your spouse's or common-law partner's Form NL428 or line 72 of Form NL428MJ in Part 4 of their Form T2203, if any	61860	–	•50
Line 49 minus line 50 (if negative, enter "0")		=	51

If you claimed an amount on line 50, enter the amount from line 51 on line 58, enter "0" on line 68, and continue on line 69. **If not**, complete the calculation below.

Adjusted family income for the calculation of the Newfoundland and Labrador low-income tax reduction	**Column 1** You	**Column 2** Your spouse or common-law partner	
Net income from line 23600 of the return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")			52
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)	+	+	53
Line 52 plus line 53	=	=	54
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	–	–	55
Line 54 minus line 55 (if negative, enter "0")	=	=	56
Add the amounts from line 56 of columns 1 and 2, if any. Enter this amount on line 63 below.	**Adjusted family income**		57

Amount from line 51 above				58
Basic reduction	**Claim $997**	61870		59
Reduction for spouse or common-law partner	**Claim $557**	61880	+	60
Reduction for an eligible dependant claimed on line 58160	**Claim $557**	61890	+	61
Add lines 59 to 61.	**(maximum $1,554)**		=	62

Adjusted family income:

Amount from line 57 above				63	
If you claimed an amount on line 60 or line 61, enter $40,460; **if not**, enter $23,928.		–		64	
Line 63 minus line 64 (if negative, enter "0")		=		65	
Applicable rate		×	16%	66	
Line 65 multiplied by the percentage from line 66		=		► –	67
Line 62 minus line 67 (if negative, enter "0")	**Newfoundland and Labrador low-income tax reduction**			= ► –	68
Line 58 minus line 68 (if negative, enter "0") Enter this amount on **line 1** in Part 5 of your Form T2203.	**Newfoundland and Labrador tax**			=	69

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

Amount from line 68 above			70
Amount from line 49 of the previous page		–	71
Line 70 minus line 71 (if negative, enter "0")	**Unused amount**	=	72

See the privacy notice on your return.

Newfoundland Labrador

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

T2203 – 2025
Schedule NL(S2)MJ

Protected B when completed

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

Attach a copy of this schedule to your paper return.

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

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

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

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

Age amount (if your spouse or common-law partner was born in 1960 or earlier)**:**
Enter the amount from line 58080 of their Form NL428. — **1**

Pension income amount:
Enter the amount from line 58360 of their Form NL428. **(maximum $1,000)** — + **2**

Disability amount:
Enter the amount from line 58440 of their Form NL428. — + **3**

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

Add lines 1 to 4. — = **5**

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 6 if it is **$44,192 or less**.
If it is **more than $44,192**, enter the result of the following calculation:

Amount from line 8 or 15, whichever applies, of their Form NL428 — ÷ 8.7% = **6**

Amount from line 58040 of their Form NL428 — **7**

Amount from line 35 of their Form NL428 — + **8**

Amount from line 58560 of their Form NL428 — + **9**

Add lines 7 to 9. — = ► − **10**

Spouse's or common-law partner's adjusted taxable income:
Line 6 minus line 10 (if negative, enter "0") — = ► − **11**

Line 5 minus line 11 (if negative, enter "0")
Enter this amount on **line 58640** in the NL column in Part 3 of your Form T2203.

Newfoundland and Labrador amounts transferred from your spouse or common-law partner — = **12**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Newfoundland Labrador

Newfoundland and Labrador Tuition and Education Amounts

T2203 – 2025
Schedule NL(S11)MJ

Protected B when completed

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

Use your Tuition and Enrolment Certificate (T2202, TL11A, or TL11C) or any other official tuition tax receipts to complete this schedule. If you were a student who was **not** a resident of Newfoundland and Labrador at the end of the year, but you have income allocated to Newfoundland and Labrador in Part 1 of your Form T2203, complete this schedule to calculate your Newfoundland and Labrador tuition and education amounts.

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

Attach a copy of this schedule to your paper return.

Unused tuition and education amounts:
Enter your unused federal tuition, education, and textbook amounts from your 2024 notice of assessment or reassessment. **1**

Enter the amount from line 8 of your federal Schedule 11. **2**

Education amount for 2025:

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

Number of months from line 32010 of your federal Schedule 11 × $60 = + **3**

Number of months from line 32020 of your federal Schedule 11 × $200 = + **4**

Add lines 2 to 4. **Total 2025 tuition and education amounts** = ► + **5**

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

As the student, enter the amount from line 26000 of your return on line 7 if it is **$44,192 or less**.
If it is **more than $44,192**, enter the result of the following calculation:

Amount from line 8 or 15, whichever applies, of Form NL428MJ in Part 4 of your Form T2203 ÷ 8.7% = **7**

Enter the amount from Subtotal (S11)MJ in the NL column in Part 3 of Form T2203. − **8**

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

Unused tuition and education amounts claimed for 2025:
Enter **whichever is less:** amount from line 1 or line 9. − ► **10**

Line 9 minus line 10 = **11**

2025 tuition and education amounts:
Enter **whichever is less:** amount from line 5 or line 11. + **12**

Line 10 plus line 12 **Newfoundland and Labrador tuition and education amounts claimed by the student for 2025** = **13**

If you are the student, enter the amount from line 13 on **line 58560** in the NL column in Part 3 of your Form T2203.
If you are the designated individual, complete the following section to claim the student's current year unused provincial tuition and education amounts available to transfer.

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

Amount from line 12 above − **15**

Line 14 minus line 15 (if negative, enter "0") **Unused provincial tuition and education amounts available to transfer** = **16**

Enter the provincial amount the student is transferring to a designated person as shown on their Tuition and Enrolment Certificate (**cannot** be more than the amount at line 16). **Newfoundland and Labrador tuition and education amounts transferred** **17**

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

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Newfoundland Labrador

T2203 – 2025

Worksheet NL428MJ

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

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

- **$38,712 or less**, enter $7,064 on line 58080 in the NL column in Part 3
- **$85,806 or more**, enter "0" on line 58080 in the NL column in Part 3

Otherwise, complete the calculation below.

Maximum amount				7,064 00	1
Amount from line 23600 of your return			2		
Income threshold	–	38,712 00	3		
Line 2 minus line 3 (if negative, enter "0")	=		4		
Applicable rate	×	15%	5		
Line 4 multiplied by the percentage from line 5	=		▶	–	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the NL column in Part 3.				=	7

Line 58120 – Spouse or common-law partner amount

Base amount				9,948 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") Enter this amount on **line 58120** in the NL column in Part 3.		**(maximum $9,043)**		=	3

Line 58160 – Amount for an eligible dependant

Base amount				9,948 00	1
Your eligible dependant's net income from line 23600 of their return				–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line 58160** in the NL column in Part 3.		**(maximum $9,043)**		=	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		11,067 00		11,067 00		11,067 00	1
Dependant's net income from line 23600 of their return	–		–		–		2
Line 1 minus line 2 (if negative, enter "0") **(maximum $3,515 per dependant)**	=		=		=		3
Amount claimed for this dependant on line 58160 in the NL column in Part 3, if any	–		–		–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		=		=		5

Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any) Enter this amount on **line 58200** in the NL column in Part 3.		6

(Ce formulaire est disponible en français.)

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	20,689 00	20,689 00	20,689 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $3,514 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the NL column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any) Enter this amount on **line 58400** in the NL column in Part 3.				6

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2025:

Base amount			7,467 00	1
Maximum amount		3,514 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	– 2,987 00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6 Enter this amount on **line 58440** in the NL column in Part 3.		**(maximum $10,981)**	=	7

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			7,467 00	1
If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12. If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.				
Maximum amount		3,514 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	– 2,987 00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6		**(maximum $10,981)**	=	7
Enter the amount from line 32 of the dependant's Form NL428.			+	8
Line 7 plus line 8			=	9
Dependant's taxable income from line 26000 of their return			–	10
Line 9 minus line 10 (if negative, enter "0").			=	11
Enter **whichever is less:** amount from line 7 or line 11 **Allowable amount for this dependant**				12

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return			1
Enter **whichever is less:** $2,410 **or** 3% of the amount on line 23600 of your return.	–		2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the NL column in Part 3.	=		3

Line 58729 – Allowable amount of medical expenses for other dependants

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

		Dependant 1		Dependant 2		Dependant 3	
Medical expenses for other dependant							1
Enter **whichever is less:** $2,410 **or** 3% of the dependant's net income from line 23600 of their return.	–						2
Line 1 minus line 2 (if negative, enter "0")	=						3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58729** in the NL column in Part 3.							4

Line 20 – Newfoundland and Labrador dividend tax credit

Amount from line 12000 of your return			A					
Amount from line 12010 of your return	–		B	×	3.2%	=		1
Amount A minus amount B	=		C	×	6.3%	=	+	2
Line 1 plus line 2 Enter this amount on **line 20** of Form NL428MJ in Part 4.							=	3

Line 40 – Newfoundland and Labrador political contribution tax credit

If your total political contributions are **more than $1,150**, enter $500 on line 40 of Form NL428MJ in Part 4.
If not, use the amount from line 61750 of Form NL428MJ to decide which column to complete.

		Line 61750 is $100 or less	Line 61750 is more than $100 but not more than $550	Line 61750 is more than $550	
Enter your total political contributions from line 61750 of Form NL428MJ in Part 4.					1
	–	0 00	100 00	550 00	2
Line 1 minus line 2 (**cannot** be negative)	=				3
	×	75%	50%	33.33%	4
Line 3 multiplied by the percentage from line 4	=				5
	+	0 00	75 00	300 00	6
Line 5 plus line 6 Enter this amount on **line 40** of Form NL428MJ in Part 4.	=				7

Part 4 – Prince Edward Island Tax (multiple jurisdictions)

T2203 – 2025
Form PE428MJ

Protected B when completed

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

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

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

	Line 1 is $33,328 or less	Line 1 is more than $33,328 but not more than $64,656	Line 1 is more than $64,656 but not more than $105,000	Line 1 is more than $105,000 but not more than $140,000	Line 1 is more than $140,000	
Amount from line 1						2
Line 2 minus line 3 (**cannot** be negative)	– 0 00 =	– 33,328 00 =	– 64,656 00 =	– 105,000 00 =	– 140,000 00 =	3 / 4
Line 4 multiplied by the percentage from line 5	× 9.5% =	× 13.47% =	× 16.6% =	× 17.62% =	× 19% =	5 / 6
Line 6 plus line 7	+ 0 00	+ 3,166 16	+ 7,386 04	+ 14,083 15	+ 20,250 15	7
Prince Edward Island tax on taxable income	=	=	=	=	=	8

Prince Edward Island tax on taxable income from line 8		9
Prince Edward Island unallocated tax on split income (complete Form T1206)	+	10
Line 9 plus line 10	=	11

Prince Edward Island non-refundable tax credits from line D in column PE in Part 3 of your Form T2203			12
Residents of Prince Edward Island only: Prince Edward Island dividend tax credit (use Worksheet PE428MJ)	+		13
Prince Edward Island minimum tax carryover: Amount from line 40427 of your return × 57.5% =	+		14
Add lines 12 to 14.	=	► –	15
Line 11 minus line 15 (if negative, enter "0")		=	16
Prince Edward Island additional tax for minimum tax purposes: Amount from line 14 of Part 7 of Form T691 × 57.5% =		+	17
Line 16 plus line 17		=	18
Percentage of income allocated to PE in Part 1 of your Form T2203		× %	19
Line 18 multiplied by the percentage from line 19		=	20

If you were **not** a resident of Prince Edward Island, enter the amount from line 20 at line 55 and continue at line 56.

Continue on the next page.

(Ce formulaire est disponible en français.)

Adjustments for residents of Prince Edward Island

Total of amounts from lines 58230, 58360, 58365, and 58500 in the PE column in Part 3 of your Form T2203		× 9.5% =			21	
Prince Edward Island dividend tax credit from line 13 above			+		22	
Line 21 plus line 22			=		23	
Percentage of income **not** allocated to PE:		100%	24			
Percentage from line 19 above		– %	25			
Line 24 minus line 25		= %	► × %		26	
Line 23 multiplied by the percentage from line 26			=	► –		27
Line 20 minus line 27 (if negative, enter "0")		**Adjusted Prince Edward Island income tax**		=		28

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, 2025, 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 66 on the next page can be claimed by the other spouse or common-law partner on line 29 of Form PE428MJ in Part 4 of their Form T2203 or on line 66 of their Form PE428.

Unused low-income tax reduction from your spouse or common-law partner: Amount from line 101 of your spouse's or common-law partner's Form PE428 or line 66 of Form PE428MJ in Part 4 of their Form T2203, if any	63360		• 29

If you are claiming an amount on line 29, enter this amount at line 50 and continue at line 51 of the next page.
If not, continue at line 30.

Adjusted family income calculation for the Prince Edward Island low-income tax reduction	**Column 1** You	**Column 2** Your spouse or common-law partner	
Net income from line 23600 of the return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")			30
Universal child care benefit (UCCB) repayment: Amount from line 21300 of the return	+	+	31
Line 30 plus line 31	=	=	32
UCCB income: Amount from line 11700 of the return	–	–	33
Line 32 minus line 33 (if negative, enter "0")	=	=	34
Add the amounts from line 34 of columns 1 and 2, if any. Enter this amount at line 44 of the next page.	**Adjusted family income**		35

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

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

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

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

Continue on the next page.

Amount from line 28 from the previous page						36
Basic reduction	Claim $350	63370				37
Age reduction for self (if you were born in 1960 or earlier)	Claim $250	63380	+			38
Reduction for spouse or common-law partner (if you had a spouse or common-law partner on December 31, 2025)	Claim $350	63390	+			39
Age reduction for spouse or common-law partner (if they were born in 1960 or earlier)	Claim $250	63400	+			40
Reduction for an eligible dependant claimed on line 58160 in the PE column in Part 3 of your Form T2203	Claim $350	63410	+			41
Reduction for dependent children born in 2007 or later: Number of dependent children (do **not** include a child claimed on line 63410)	60999	× $300 =	+			42
Add lines 37 to 42.			=			43
Adjusted family income: Amount from line 35 of the previous page				44		
Base amount		– 22,650.00		45		
Line 44 minus line 45 (if negative, enter "0")		=		46		
Applicable rate		× 5%		47		
Line 46 multiplied by the percentage from line 47		=	►	–		48
Line 43 minus line 48 (if negative, enter "0")				=		49
Enter whichever applies: amount from line 29 **or** line 49						50
Percentage from line 19				× %		51
Line 50 multiplied by the percentage from line 51	**Prince Edward Island low-income tax reduction**			=	► –	52
Line 36 minus line 52 (if negative, enter "0")					=	53
Residents of Prince Edward Island only: Provincial foreign tax credit (complete Form T2036)					–	54
Line 53 minus line 54 (if negative, enter "0")					=	55
Prince Edward Island political contributions made in 2025		63420				56
Prince Edward Island political contribution tax credit (use Worksheet PE428MJ)			**(maximum $500)**		–	57
Line 55 minus line 57 (if negative, enter "0")					=	58
Equity tax credit: Equity tax credit from Certificate PE-ETC		63500				59
Unused Prince Edward Island equity tax credit from your most recent notice of assessment or reassessment			+			60
Line 59 plus line 60	**(maximum $7,000)**		=		► –	61
Line 58 minus line 61 (if negative, enter "0") Enter this amount on line 2 in Part 5 of your Form T2203.			**Prince Edward Island tax**		=	62
Residents of Prince Edward Island only: Prince Edward Island volunteer firefighter and volunteer search and rescue personnel tax credit Enter this amount on **line 47900** of your return.			**Claim $1,000**	63510		63

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

Amount from line 49 above		64
Amount from line 36 above	–	65
Line 64 minus line 65 (if negative, enter "0") **Unused amount**	=	66

See the privacy notice on your return.

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

T2203 – 2025
Schedule PE(S2)MJ

Protected B when completed

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

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

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

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

Age amount (if your spouse or common-law partner was born in 1960 or earlier)**:**
Enter the amount from line 58080 of their Form PE428. — **1**

Pension income amount:
Enter the amount from line 58360 of their Form PE428. **(maximum $1,000)** — + **2**

Disability amount:
Enter the amount from line 58440 of their Form PE428. — + **3**

Tuition and education amounts:
Enter the provincial amount designated to you from their forms T2202, TL11A, or TL11C.
(If they were not a resident of Prince Edward Island, enter **whichever is less**: the federal amount **or** provincial or territorial amount designated to you. If they resided in Quebec, enter the federal amount.) — + **4**

Add lines 1 to 4. — = **5**

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 6 if it is **$33,328 or less**.
If it is **more than $33,328**, enter the result of the following calculation:

Amount from line 8 of their Form PE428 ÷ 9.5% = — **6**

Amount from line 58040 of their Form PE428 — **7**

Amount from line 24 of their Form PE428 + **8**

Amount from line 58560 of their Form PE428 + **9**

Add lines 7 to 9. = ► — **10**

Spouse's or common-law partner's adjusted taxable income:
Line 6 minus line 10 (if negative, enter "0") = ► — **11**

Line 5 minus line 11 (if negative, enter "0")
Enter this amount on **line 58640** in the PE column in Part 3 of your Form T2203.

Prince Edward Island amounts transferred from your spouse or common-law partner = **12**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Prince Edward Island Tuition and Education Amounts

T2203 – 2025
Schedule PE(S11)MJ

Protected B when completed

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

Use your Tuition and Enrolment Certificate (T2202, TL11A, or TL11C) or any other official tuition tax receipts to complete this schedule. If you were a student who was **not** a resident of Prince Edward Island but you have income allocated to Prince Edward Island in Part 1 of your Form T2203, complete this schedule to calculate your Prince Edward Island tuition and education amounts.

Attach a copy of this schedule to your paper return.

Unused tuition and education amounts:

Enter **whichever is less**: your unused provincial or territorial tuition and education amounts **or** your unused federal tuition, education and textbook amounts from your 2024 notice of assessment or reassessment (If you resided in Quebec on December 31, 2024, enter your unused federal tuition, education and textbook amounts.) **1**

Enter the amount from line 8 of your federal Schedule 11. **2**

Education amount for 2025:

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

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

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

Add lines 2 to 4. **Total 2025 tuition and education amounts** = ► + **5**

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

As the student, enter the amount from line 26000 of your return on line 7 if it is **$33,328 or less**.

If it is **more than $33,328**, enter the result of the following calculation:

Amount from line 8 of Form PE428MJ in Part 4 of your Form T2203 ÷ 9.5% = **7**

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

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

Enter **whichever is less:**
amount from line 6 or line 9

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

Prince Edward Island tuition and education amounts claimed by the student for 2025 **10**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Prince Edward Island
CANADA

T2203 – 2025

Worksheet PE428MJ

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

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

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

- **$36,600 or less**, enter $6,510 on line 58080 in the PE column in Part 3
- **$80,000 or more**, enter "0" on line 58080 in the PE column in Part 3

Otherwise, complete the calculation below.

Maximum amount				6,510 00	1
Amount from line 23600 of your return			2		
Income threshold	–	36,600 00	3		
Line 2 minus line 3 (if negative, enter "0")	=		4		
Applicable rate	×	15%	5		
Line 4 multiplied by the percentage from line 5	=		►	–	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the PE column in Part 3.				=	7

Line 58120 – Spouse or common-law partner amount

Base amount				13,687 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") Enter this amount on **line 58120** in the PE column in Part 3. **(maximum $12,443)**				=	3

Line 58160 – Amount for an eligible dependant

Base amount				13,687 00	1
Your eligible dependant's net income from line 23600 of their return				–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount from line 3 on **line 58160** in the PE column in Part 3. **(maximum $12,443)**				=	3

Line 58200 – Amount for infirm dependants age 18 or older

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

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

Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this total on **line 58200** in the PE column in Part 3.		6

(Ce formulaire est disponible en français.)

Line 58400 – Caregiver amount

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

	Dependant 1	Dependant 2	Dependant 3	
Base amount	14,399 00	14,399 00	14,399 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $2,446 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the PE column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this total on **line 58400** in the PE column in Part 3.				6

Line 58440 – Disability amount for self

Complete this calculation if you were **under 18 years of age** on December 31, 2025:

Base amount			6,890 00	1
Maximum amount		4,019 00		2
Total child care and attendant care expenses for you, claimed by you or another person				3
Threshold for child and attendant care expenses	– 2,354 00			4
Line 3 minus line 4 (if negative, enter "0")	=	► –		5
Line 2 minus line 5 (if negative, enter "0")		=	► +	6
Line 1 plus line 6 Enter this amount on **line 58440** in the PE column in Part 3.		**(maximum $10,909)**	=	7

Line 58480 – Disability amount transferred from a dependant

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

Note: If your dependant was **not** a resident of Prince Edward Island at the end of the year, **do not** use this chart. Instead, use the Worksheet for the return for line 31800 and enter the result on line 58480 in the PE column in Part 3 of your Form T2203.

Base amount			6,890 00	1

If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12.
If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.

Maximum amount		4,019 00		2
Total child care and attendant care expenses for this dependant claimed by you or another person				3
Threshold for child and attendant care expenses	– 2,354 00			4
Line 3 minus line 4 (if negative, enter "0")	=	► –		5
Line 2 minus line 5 (if negative, enter "0")		=	► +	6
Line 1 plus line 6		**(maximum $10,909)**	=	7
Enter the amount from line 30 of the dependant's Form PE428.			+	8
Line 7 plus line 8			=	9
Dependant's taxable income from line 26000 of their return			–	10
Line 9 minus line 10 (if negative, enter "0")			=	11
Enter **whichever is less**: amount from line 7 or line 11 **Allowable amount for this dependant**				12

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return			1
Enter **whichever is less:** $1,678 **or** 3% of the amount on line 23600 of your return	–		2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the PE column in Part 3.	=		3

Line 58729 – Allowable amount of medical expenses for other dependants

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

		Dependant 1		Dependant 2		Dependant 3	
Medical expenses for other dependant							1
Enter **whichever is less:** $1,678 **or** 3% of the dependant's net income from line 23600 of their return	–						2
Line 1 minus line 2 (if negative, enter "0")	=						3
Add the amounts from line 3 of columns 1, 2, and 3 (and others, if any). Enter this total on **line 58729** in the PE column in Part 3.							4

Line 13 – Prince Edward Island dividend tax credit

Amount from line 12000 of your return				A					
Amount from line 12010 of your return	–			B	×	1.30%	=		1
Amount A minus amount B	=			C	×	10.5%	=	+	2
Line 1 plus line 2 Enter this amount on **line 13** of Form PE428MJ in Part 4.								=	3

Line 57 – Prince Edward Island political contribution tax credit

If your total political contributions are **more than $1,150**, enter $500 on line 57 of your Form PE428MJ in Part 4.
If not, use the amount from line 63420 of your Form PE428MJ to decide which column to complete.

		Line 63420 is $100 or less	Line 63420 is more than $100 but not more than $550	Line 63420 is more than $550	
Enter your total political contributions from line 63420 of Form PE428MJ in Part 4.					1
	–	0 00	– 100 00	– 550 00	2
Line 1 minus line 2 (**cannot** be negative)	=		=	=	3
	×	75%	× 50%	× 33.33%	4
Line 3 multiplied by the percentage from line 4	=		=	=	5
	+	0 00	+ 75 00	+ 300 00	6
Line 5 plus line 6 Enter this amount on **line 57** of Form PE428MJ in Part 4.	=		=	=	7

NOVA SCOTIA
NOUVELLE-ÉCOSSE

Part 4 – Nova Scotia Tax (multiple jurisdictions)

T2203 – 2025
Form NS428MJ

Protected B when completed

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

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

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

	Line 1 is $30,507 or less	Line 1 is more than $30,507 but not more than $61,015	Line 1 is more than $61,015 but not more than $95,883	Line 1 is more than $95,883 but not more than $154,650	Line 1 is more than $154,650	
Amount from line 1						2
Line 2 minus line 3 (**cannot** be negative)	− 0 00 =	− 30,507 00 =	− 61,015 00 =	− 95,883 00 =	− 154,650 00 =	3 / 4
Line 4 multiplied by the percentage from line 5	× 8.79% =	× 14.95% =	× 16.67% =	× 17.5% =	× 21% =	5 / 6
Line 6 plus line 7	+ 0 00	+ 2,681 57	+ 7,242 51	+ 13,055 01	+ 23,339 23	7
Nova Scotia tax on taxable income	=	=	=	=	=	8

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

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

Line 9 plus line 10 = **11**

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

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

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

Add lines 12 to 14. = ▶ − **15**

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

Nova Scotia additional tax for minimum tax purposes:
Amount from line 14 of Part 7 of Form T691 × 57.5% = + **17**

Line 16 plus line 17 = **18**

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

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

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

Adjustments for residents of Nova Scotia

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

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

Line 21 plus line 22 = **23**

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

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

Line 24 minus line 25 = % ▶ × % **26**

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

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

Continue on the next page.

(Ce formulaire est disponible en français.)

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

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

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

If you had a spouse or common-law partner on December 31, 2025, you and your spouse or common-law partner need to decide who will claim the tax reduction for your family.

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

Amount from line 33 above					40
Basic reduction	**Claim $300** 61950				41
Reduction for spouse or common-law partner	**Claim $300** 61970	+			42
Reduction for an eligible dependant claimed on line 58160	**Claim $300** 61990	+			43
Add lines 41 to 43.	**(maximum $600)**	=			44
Reduction for dependent children born in 2007 or later: Number of dependent children (do **not** include a child claimed on line 43) 60999	× $165 =	+			45
Line 44 plus line 45		=			46

Adjusted family income: Amount from line 39 above			47	
Base amount	– 15,000 00		48	
Line 47 minus line 48 (if negative, enter "0")	=		49	
Applicable rate	× 5%		50	
Line 49 multiplied by the percentage from line 50	=	► –		51
Line 46 minus line 51 (if negative, enter "0") **Nova Scotia low-income tax reduction**		=	► –	52
Line 40 minus line 52 (if negative, enter "0")			=	53

Continue on the next page.

Amount from line 53 of the previous page				54
Nova Scotia political contribution tax credit:				
Total political contributions made in 2025 **62100**		× 75% = **(maximum $750)**	–	55
Line 54 minus line 55 (if negative, enter "0")			=	56
Residents of Nova Scotia only:				
Food bank tax credit for farmers:				
Enter the amount of qualifying donations that have also been claimed as charitable donations. **62150**		× 25% =	–	57
Line 56 minus line 57 (if negative, enter "0")			=	58
Labour-sponsored venture-capital tax credit:				
Cost of shares from Form NSLSV		× 20% = **(maximum $2,000)** **62180**	–	• 59
Line 58 minus line 59 (if negative, enter "0")			=	60
Equity tax credit (complete Form T1285)			–	61
Line 60 minus line 61 (if negative, enter "0")			=	62
Innovation equity tax credit (complete Form T225)			–	63
Line 62 minus line 63 (if negative, enter "0")			=	64
Venture capital tax credit (complete Form T224)			–	65
Line 64 minus line 65 (if negative, enter "0")			=	66
Residents of Nova Scotia only:				
Age tax credit (if born in 1960 or earlier and your taxable income is **less than $24,000**)		**Claim $1,000**	–	67
Line 66 minus line 67 (if negative, enter "0")				
Enter this amount on **line 3** in Part 5 of your Form T2203.		**Nova Scotia tax**	=	68

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

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

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

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

See the privacy notice on your return.

NOVA SCOTIA
NOUVELLE-ÉCOSSE

Nova Scotia Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2025
Schedule NS(S2)MJ

Protected B when completed

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

Attach a copy of this schedule to your paper return.

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

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

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

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

Age amount (if your spouse or common-law partner was born in 1960 or earlier):
Enter the amount from line 58080 of their Form NS428. **1**

Pension income amount:
Enter the amount from line 58360 of their Form NS428. **(maximum $1,173)** + **2**

Disability amount:
Enter the amount from line 58440 of their Form NS428. + **3**

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

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

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 6 if it is **$30,507 or less**.
If it is **more than $30,507**, enter the result of the following calculation:

Amount from line 8 of their Form NS428 ÷ 8.79% = **6**

Amount from line 58040 of their Form NS428 **7**

Amount from line 20 of their Form NS428 + **8**

Amount from line 58560 of their Form NS428 + **9**

Add lines 7 to 9. = ► – **10**

Spouse's or common-law partner's adjusted taxable income:
Line 6 minus line 10 (if negative, enter "0") = ► – **11**

Line 5 minus line 11 (if negative, enter "0")
Enter this amount on **line 58640** in the NS column in Part 3 of your Form T2203.

Nova Scotia amounts transferred from your spouse or common-law partner
= **12**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

NOVA SCOTIA
NOUVELLE-ÉCOSSE

Nova Scotia Tuition and Education Amounts

T2203 – 2025
Schedule NS(S11)MJ

Protected B when completed

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

Use your Tuition and Enrolment Certificate (T2202, TL11A, or TL11C) or any other official tuition tax receipts to complete this schedule. If you were a student who was **not** a resident of Nova Scotia at the end of the year but you have income allocated to Nova Scotia in Part 1 of your Form T2203, complete this schedule to calculate your Nova Scotia tuition and education amounts.

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

Attach a copy of this schedule to your paper return.

Unused tuition and education amounts:
Enter your unused federal tuition, education, and textbook amounts from your 2024 notice of assessment or reassessment. **1**

Enter the amount from line 8 of your federal Schedule 11. **2**

Education amount for 2025:
If you ticked box 32005 of your federal Schedule 11, do **not** complete line 3.
Instead, complete line 4 by adding the number of months you entered on lines 32010 and 32020 of your federal Schedule 11 (up to a maximum of 12 months).

Number of months from line 32010 of your federal Schedule 11 × $60 = + **3**

Number of months from line 32020 of your federal Schedule 11 × $200 = + **4**

Add lines 2 to 4. **Total 2025 tuition and education amounts** = ▶ + **5**

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

As the student, enter the amount from line 26000 of your return on line 7 if it is **$30,507 or less**.
If it is **more than $30,507**, enter the result of the following calculation:

Amount from line 8 of Form NS428MJ in Part 4 of your Form T2203 ÷ 8.79% = **7**

Enter the amount from subtotal (S11)MJ in the NS column in Part 3 of your Form T2203. − **8**

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

Unused tuition and education amounts claimed for 2025:
Enter **whichever is less**: amount from line 1 or line 9 − ▶ **10**

Line 9 minus line 10 = **11**

2025 tuition and education amounts you are claiming:
Enter **whichever is less**: amount from line 5 or line 11 + **12**

Line 10 plus line 12 **Nova Scotia tuition and education amounts claimed by the student for 2025** = **13**

If you are the student, enter the amount from line 13 on line 58560 in the NS column in Part 3 of your Form T2203.
If you are the designated individual, complete the following section to claim the student's unused provincial tuition and education amounts for the current year available to transfer.

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

Amount from line 12 above − **15**

Line 14 minus line 15 (if negative, enter "0") **Unused provincial tuition and education amounts available to transfer** = **16**

Enter the provincial amount the student is transferring to a designated individual as shown on their Tuition and Enrolment Certificate (**cannot** be more than the amount at line 16). **Nova Scotia tuition and education amounts transferred** **17**

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

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

NOVA SCOTIA
NOUVELLE-ÉCOSSE

Worksheet NS428MJ

T2203 – 2025

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

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

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

- **$30,828 or less**, enter $5,734 on line 58080 in the NS column in Part 3 of your Form T2203
- **$69,055 or more**, enter "0" on line 58080 in the NS column in Part 3 of your Form T2203

Otherwise, complete the calculation below.

Maximum amount				5,734 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	×	15%	5		
Line 4 multiplied by the percentage from line 5	=		►	–	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the NS column in Part 3.				=	7

Line 58120 – Spouse or common-law partner amount

Base amount	12,618 00	1	
Enter **whichever is more:** $874 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") Enter this amount on **line 58120** in the NS column in Part 3. **(maximum $11,744)**	=	3	

Line 58160 – Amount for an eligible dependant

Base amount	12,618 00	1	
Enter **whichever is more:** $874 or your dependant's net income from line 23600 of their return	–	2	
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line 58160** in the NS column in Part 3. **(maximum $11,744)**	=	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	8,744 00	8,744 00	8,744 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $2,885 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the NS column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5

Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any).
Enter this amount on **line 58200** in the NS column in Part 3. — 6

(Ce formulaire est disponible en français.)

Line 58400 – Caregiver amount

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

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

Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any).
Enter this amount on **line 58400** in the NS column in Part 3. **6**

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2025:

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

Enter this amount on **line 58440** in the NS column in Part 3. **(maximum $10,790)**

Line 58480 – Disability amount transferred from a dependant

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

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

Base amount		7,341 00	1

If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12.
If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.

Maximum amount		3,449 00	2
Total child care and attendant care expenses for this dependant claimed by you or another person			3
Threshold for child and attendant care expenses	– 2,346 00		4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –	5
Line 2 minus line 5 (if negative, enter "0")		= ▶ +	6
Line 1 plus line 6		**(maximum $10,790)** =	7
Enter the amount from line 29 of the dependant's Form NS428.		+	8
Line 7 plus line 8		=	9
Dependant's taxable income from line 26000 of their return		–	10
Line 9 minus line 10 (if negative, enter "0")		=	11

Enter **whichever is less:**
amount from line 7 or line 11. **Allowable amount for this dependant** **12**

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return			1
Enter **whichever is less**: $1,637 **or** 3% of the amount from line 23600 of your return	–		2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the NS column in Part 3.	=		3

Line 58729 – Allowable amount of medical expenses for other dependants

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

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependants				1
Enter **whichever is less**: $1,637 or 3% of the dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58729** in the NS column in Part 3.				4

Line 13 – Nova Scotia dividend tax credit

Amount from line 12000 of your return		**A**					
Amount from line 12010 of your return	–	**B**	×	1.5%	=		1
Amount A minus amount B	=	**C**	×	8.85%	=	+	2
Line 1 plus line 2 Enter this amount on **line 13** of Form NS428MJ in Part 4.						=	3

Part 4 – New Brunswick Tax (multiple jurisdictions)

T2203 – 2025
Form NB428MJ

Protected B when completed

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

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

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

	Line 1 is $51,306 or less	Line 1 is more than $51,306 but not more than $102,614	Line 1 is more than $102,614 but not more than $190,060	Line 1 is more than $190,060	
Amount from line 1					2
	− 0 00	− 51,306 00	− 102,614 00	− 190,060 00	3
Line 2 minus line 3 (**cannot** be negative)	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 9.40%	× 14%	× 16%	× 19.50%	5
	=	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 4,822 76	+ 12,005 88	+ 25,997 24	7
New Brunswick tax on taxable income	=	=	=	=	8

New Brunswick tax on taxable income from line 8		9
New Brunswick unallocated tax on split income (complete Form T1206)	+	10
Line 9 plus line 10	=	11

New Brunswick non-refundable tax credits from line D in the NB column in Part 3 of your Form T2203			12
Residents of New Brunswick only: New Brunswick dividend tax credit (use Worksheet NB428MJ)	+		13
New Brunswick minimum tax carryover: Amount from line 40427 of your return × 57% =	+		14
Add lines 12 to 14.	=	▶ −	15
Line 11 minus line 15 (if negative, enter "0")		=	16
New Brunswick additional tax for minimum tax purposes: Form T691: line 1 minus line 2 of Part 7 × 57% =		+	17
Line 16 plus line 17		=	18
Percentage of income allocated to NB in Part 1 of your Form T2203		× %	19
Line 18 multiplied by the percentage from line 19		=	20

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

Adjustments for residents of New Brunswick

Amount from line 58360 in the NB column in Part 3 of your Form T2203 × 9.4% =				21
New Brunswick dividend tax credit from line 13 above		+		22
Line 21 plus line 22		=		23
Percentage of income **not** allocated to NB:	100%			24
Percentage from line 19 above	− %			25
Line 24 minus line 25	= %	▶ ×	%	26
Line 23 multiplied by the percentage from line 26		=	▶ −	27
Lines 20 minus line 27 (if negative, enter "0") **Adjusted New Brunswick income tax**			=	28
Provincial foreign tax credit (complete Form T2036)			−	29
Line 28 minus line 29 (if negative, enter "0")			=	30

Continue on the next page.

(Ce formulaire est disponible en français.)

Amount from line 30 of the previous page		31

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

If you had a spouse or common-law partner on December 31, 2025, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount from line 55 can be claimed by the other spouse or common-law partner on line 66 of their Form NB428 or on line 32 of Form NB428MJ in Part 4 of their Form T2203, as applicable.

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

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

You are eligible to claim the low-income tax reduction if **either** of the following applies:

- You are single and your net income from line 23600 of your return is **less than $48,653**
- You have an eligible dependant or spouse or common-law partner and your **adjusted family income** (calculated using the chart below) is **less than $75,387**

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

Adjusted family income calculation for the New Brunswick low-income tax reduction

	Column 1 You		Column 2 Your spouse or common-law partner	
Net income from line 23600 of the return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")				34
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+		+	35
Line 34 plus line 35	=		=	36
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)	–		–	37
Line 36 minus line 37 (if negative, enter "0")	=		=	38
Add the amounts from line 38 of columns 1 and 2, if any. Enter this amount on line 45.	**Adjusted family income**			39

Amount from line 33 above					40
Basic reduction	**Claim $802**	61570			41
Reduction for spouse or common-law partner	**Claim $802**	61580	+		42
Reduction for an eligible dependant claimed on line 30400 of your return	**Claim $802**	61590	+		43
Add lines 41 to 43.	**(maximum $1,604)**		=		44

Adjusted family income: Amount from line 39 above			45	
Base amount	–	21,920 00	46	
Line 45 minus line 46 (if negative, enter "0")	=		47	
Applicable rate	×	3%	48	
Line 47 multiplied by the percentage from line 48	=	►	–	49
Line 44 minus line 49 (if negative, enter "0") **New Brunswick low-income tax reduction**			=	► – 50
Line 40 minus line 50 (if negative, enter "0")				= 51

Continue on the next page.

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

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

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

New Brunswick political contributions made in 2025	61550				**56**
New Brunswick political contribution tax credit (use Worksheet NB428MJ)	**(maximum $500)**			–	**57**
Line 52 minus line 57 (if negative, enter "0")				=	**58**
Labour-sponsored venture capital fund tax credit from NB-LSVC-1 certificate(s)	**(maximum $2,000)**	61670		–	**• 59**
Line 58 minus line 59 (if negative, enter "0")				=	**60**
Small business investor tax credit (complete Form T1258)	**(maximum $125,000)**			–	**61**
Line 60 minus line 61 (if negative, enter "0") Enter this amount on **line 4** in Part 5 of your Form T2203.	**New Brunswick tax**			=	**62**

See the privacy notice on your return.

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

T2203 – 2025
Schedule NB(S2)MJ

Protected B when completed

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

Attach a copy of this schedule to your paper return.

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

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

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

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

Age amount (if your spouse or common-law partner was born in 1960 or earlier)**:**
Enter the amount from line 58080 of their Form NB428. — **1**

Pension income amount:
Enter the amount from line 58360 of their Form NB428. **(maximum $1,000)** — + **2**

Disability amount:
Enter the amount from line 58440 of their Form NB428. — + **3**

Tuition amounts:
Enter the provincial amount designated to you from their forms T2202, TL11A, and/or TL11C.
(If they were not a resident of New Brunswick, complete Schedule NB(S11)MJ using their information to calculate the amount to enter.) — + **4**

Add lines 1 to 4. — = **5**

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 6 if it is **$51,306 or less**.
If it is **more than $51,306**, enter the result of the following calculation:

Amount from line 8 of their Form NB428 ÷ 9.4% = — **6**

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

Amount from line 25 of their Form NB428 + — **8**

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

Add lines 7 to 9. = ► — **10**

Spouse's or common-law partner's adjusted taxable income:
Line 6 minus line 10 (if negative, enter "0") = ► — **11**

Line 5 minus line 11 (if negative, enter "0")
Enter this amount on **line 58640** in the NB column in Part 3 of your Form T2203.

New Brunswick amounts transferred from your spouse or common-law partner = **12**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

New Brunswick Tuition and Education Amounts

T2203 – 2025
Schedule NB(S11)MJ

Protected B when completed

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

Use your Tuition and Enrolment Certificate (T2202, TL11A, or TL11C) or any other official tuition tax receipts to complete this schedule. If you were a student who was **not** a resident of New Brunswick at the end of the year but you have income allocated to New Brunswick in Part 1 of your Form T2203, complete this schedule to calculate your New Brunswick tuition and education amounts.

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

Attach a copy of this schedule to your paper return.

Unused tuition and education amounts:
Enter your unused federal tuition, education, and textbook amounts from your 2024 notice of assessment or reassessment. **1**

Enter the amount from line 8 of your federal Schedule 11. + **2**

Line 1 plus line 2 — **Total available tuition and education amounts** = **3**

As the student, enter the amount from line 26000 of your return on line 4 if it is **$51,306 or less**.
If it is **more than $51,306**, enter the result of the following calculation:

Amount from line 8 of Form NB428MJ in Part 4 of your Form T2203 ÷ 9.4% = **4**

Enter the amount from Subtotal (S11)MJ of the NB column in Part 3 of Form T2203. − **5**

Line 4 minus line 5 (if negative, enter "0") = **6**

Unused tuition and education amounts claimed for 2025:
Enter **whichever is less:** amount from line 1 or line 6. − ► **7**

Line 6 minus line 7 = **8**

2025 tuition amount:
Enter **whichever is less:** amount from line 2 or line 8. + **9**

Line 7 plus line 9 — **New Brunswick tuition and education amounts claimed by the student for 2025** = **10**

If you are the student, enter the amount from line 10 on line 58560 in the NB column in Part 3 of your Form T2203.
If you are the designated individual, complete the following section to claim the student's current year unused provincial tuition amount available to transfer.

Amount from line 2 above — **(maximum $5,000)** **11**

Amount from line 9 above − **12**

Line 11 minus line 12 (if negative, enter "0") — **Unused provincial tuition amount available to transfer** = **13**

Enter the provincial amount the student is transferring to a designated individual as shown on their Tuition and Enrolment Certificate (**cannot** be more than the amount at line 13). — **New Brunswick tuition amount transferred** **14**

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

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

New Nouveau Brunswick

T2203 – 2025

Worksheet NB428MJ

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

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

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

- **$44,945 or less**, enter $6,037 on line 58080 in the NB column in Part 3
- **$85,192 or more**, enter "0" on line 58080 in the NB column in Part 3

Otherwise, complete the calculation below.

Maximum amount				6,037 00	1
Amount from line 23600 of your return			2		
Income threshold	–	44,945 00	3		
Line 2 minus line 3 (if negative, enter "0")	=		4		
Applicable rate	×	15%	5		
Line 4 multiplied by the percentage from line 5	=			► –	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the NB column in Part 3.				=	7

Line 58120 – Spouse or common-law partner amount

Base amount				11,550 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") Enter this amount on **line 58120** in the NB column in Part 3.		**(maximum $10,499)**		=	3

Line 58160 – Amount for an eligible dependant

Base amount				11,550 00	1
Your eligible dependant's net income from line 23600 of their return				–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line 58160** in the NB column in Part 3.		**(maximum $10,499)**		=	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		14,124 00		14,124 00		14,124 00	1
Dependant's net income from line 23600 of their return	–		–		–		2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,839 per dependant)**	=		=		=		3
Amount claimed for this dependant on line 58160 in the NB column in Part 3, if any	–		–		–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		=		=		5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58200** in the NB column in Part 3.							6

(Ce formulaire est disponible en français.)

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	25,781 00	25,781 00	25,781 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,839 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the NB column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58400** in the NB column in Part 3.				6

Line 58440 – Disability amount for self

Complete this calculation if you were **under 18 years of age** on December 31, 2025:

Base amount			10,010 00	1
Maximum amount		5,839 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	– 3,420 00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6 Enter this amount on **line 58440** in the NB column in Part 3.		**(maximum $15,849)**	=	7

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			10,010 00	1

If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12.
If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.

Maximum amount		5,839 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	– 3,420 00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6		**(maximum $15,849)**	=	7
Enter the amount from line 27 of the dependant's Form NB428.			+	8
Line 7 plus line 8			=	9
Dependant's taxable income from line 26000 of their return			–	10
Line 9 minus line 10 (if negative, enter "0")			=	11
Enter **whichever is less:** amount from line 7 or line 11.		**Allowable amount for this dependant**		12

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return			1
Enter **whichever is less:** $2,798 **or** 3% of the amount on line 23600 of your return.	–		2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the NB column in Part 3.	=		3

Line 58729 – Allowable amount of medical expenses for other dependants

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

		Dependant 1		Dependant 2		Dependant 3	
Medical expenses for other dependant							1
Enter **whichever is less:** $2,798 **or** 3% of the dependant's net income from line 23600 of their return.	–						2
Line 1 minus line 2 (if negative, enter "0")	=						3
Add the amounts from line 3 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58729** in the NB column in Part 3.							4

Line 13 – New Brunswick dividend tax credit

Amount from line 12000 of your return			A					
Amount from line 12010 of your return	–		B	×	2.75%	=		1
Amount A minus amount B	=		C	×	14%	=	+	2
Line 1 plus line 2 Enter this amount on **line 13** of Form NB428MJ in Part 4.							=	3

Line 57 – New Brunswick political contribution tax credit

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

		Line 61550 is $200 or less	Line 61550 is more than $200 but not more than $550	Line 61550 is more than $550	
Enter your total political contributions from line 61550 of Form NB428MJ in Part 4.					1
	–	0 00	– 200 00	– 550 00	2
Line 1 minus line 2 (**cannot** be negative)	=		=	=	3
	×	75%	× 50%	× 33.33%	4
Line 3 multiplied by the percentage from line 4	=		=	=	5
	+	0 00	+ 150 00	+ 325 00	6
Line 5 plus line 6 Enter this amount on **line 57** of Form NB428MJ in Part 4.	=		=	=	7

Ontario

Part 4 – Ontario Tax (multiple jurisdictions)

T2203 – 2025
Form ON428MJ

Protected B when completed

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

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

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

	Line 1 is $52,886 or less	Line 1 is more than $52,886 but not more than $105,775	Line 1 is more than $105,775 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 =	− 52,886 00 =	− 105,775 00 =	− 150,000 00 =	− 220,000 00 =	3 / 4
Line 4 multiplied by the percentage from line 5	× 5.05% =	× 9.15% =	× 11.16% =	× 12.16% =	× 13.16% =	5 / 6
Line 6 plus line 7	+ 0 00	+ 2,670 74	+ 7,510 09	+ 12,445 60	+ 20,957 60	7
Ontario tax on taxable income	=	=	=	=	=	8

Ontario tax on taxable income from line 8		9
Ontario non-refundable tax credits from line D in the ON column in Part 3 of your Form T2203	−	10
Line 9 minus line 10 (if negative, enter "0")	=	11
Percentage of income allocated to ON in Part 1 of your Form T2203	× %	12
Line 11 multiplied by the percentage from line 12	=	13

If you were **not** a resident of Ontario at the end of the year, enter the amount from line 13 on line 21 and continue on line 22.

Adjustments for residents of Ontario

Total of amounts from lines 58330 and 58360 in the ON column in Part 3 of your Form T2203	× 5.05% =				14
Percentage of income **not** allocated to ON:		100%	15		
Percentage from line 12		− %	16		
Line 15 minus line 16		= %	▶	× %	17
Line 14 multiplied by the percentage from line 17				= ▶	18
Line 13 minus line 18 (if negative, enter "0")				=	19
Ontario unallocated tax on split income (complete Form T1206)				+	20
Line 19 plus line 20				=	21

Ontario minimum tax carryover:

If you are a resident of Ontario, enter the amount from line 19. Otherwise, enter the amount from line 21.			22
Residents of Ontario only: Ontario dividend tax credit (use Worksheet ON428MJ)		−	23
Line 22 minus line 23 (if negative, enter "0")		=	24
Amount from line 40427 of your return	× 24.63% =		25
Percentage from line 12		× %	26
Line 25 multiplied by the percentage from line 26		=	27

Enter **whichever is less:** amount from line 24 or line 27.	−	28
Line 21 minus line 28 (if negative, enter "0") **Adjusted Ontario income tax**	=	29

Continue on the next page.

(Ce formulaire est disponible en français.)

Amount from line 29 of the previous page — **30**

Ontario surtax:

Amount from line 11 of the previous page — **31**

Amount from line 11 of the previous page — **32**
Amount from line 23 of the previous page — – **33**
Line 32 minus line 33 (if negative, enter "0") — = **34**

Amount from line 25 of the previous page — **35**

Enter **whichever is less:** amount from line 34 or line 35. — – **36**
Line 31 minus line 36 — = **37**

Complete lines 38 to 40 if the amount on line 37 is **more than $5,710**.
If the amount is **less than $5,710**, enter "0" on line 41 and continue on line 42.

(Line 37 ____ – $5,710) × 20% (if negative, enter "0") = **38**
(Line 37 ____ – $7,307) × 36% (if negative, enter "0") = + **39**
Line 38 plus line 39 — = **40**

Line 40 ____ × percentage from line 12 ____ % = ► + **41**
Line 30 plus line 41 — = **42**

Residents of Ontario only:
Ontario dividend tax credit from line 23 of the previous page — – **43**
Line 42 minus line 43 (if negative, enter "0") — = **44**

Ontario additional tax for minimum tax purposes:

If you entered an amount on line 11 of Part 5 of Form T691, use Worksheet ON428MJ to calculate your additional tax for minimum tax purposes. — + **45**
Line 44 plus line 45 — = **46**

Ontario tax reduction (residents of Ontario only)

Enter "0" on line 57 if **any** of the following applies to you:

- You were **not** a resident of Canada at the beginning of the year
- You were **not** a resident of Ontario on December 31, 2025
- There is an amount on line 45
- The amount on line 46 is "0"
- You were bankrupt at any time in 2025
- Your return is filed for you by a trustee in bankruptcy
- You are choosing **not** to claim an Ontario tax reduction

If **none** of the above applies to you, complete lines 47 to 57 to calculate your Ontario tax reduction.

Basic reduction — 294.00 × percentage from line 12 ____ % = **47**

If you had a spouse or common-law partner on December 31, 2025, **only** the individual with the **higher net income** can claim the amounts on lines 50 and 53.

Reduction for dependent children born in 2007 or later:

Number of dependent children **60969** × $544 = **48**
Percentage from line 12 — × ____ % **49**
Line 48 multiplied by the percentage from line 49 — = ► + **50**

Reduction for dependants with a mental or physical impairment:

Number of dependants **60970** × $544 = **51**
Percentage from line 12 — × ____ % **52**
Line 51 multiplied by the percentage from line 52 — = ► + **53**
Add lines 47, 50, and 53. — = **54**

Amount from line 54 above ____ × 2 = **55**
Amount from line 46 above — – **56**
Line 55 minus line 56 (if negative, enter "0") — **Ontario tax reduction** — = ► – **57**
Line 46 minus line 57 (if negative, enter "0") — = **58**

Continue on the next page.

Amount from line 58 of the previous page				59

If you were **not** a resident of Ontario at the end of the year, enter the amount from line 59 on line 69.

Residents of Ontario only:

Ontario foreign tax credit (complete Form T2036)			–	60
Line 59 minus line 60 (if negative, enter "0")			=	61
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428–A MJ)	62140	• 62		
Percentage from line 12	×	% 63		
Line 62 multiplied by the percentage from line 63	=	▶	–	64
Line 61 minus line 64 (if negative, enter "0")			=	65
Community food program donation tax credit for farmers:				
Enter the amount of qualifying donations that have also been claimed as a charitable donation.	62150	× 25% =	–	66
Line 65 minus line 66 (if negative, enter "0")			=	67
Ontario health premium (use Worksheet ON428MJ)			+	68
Line 67 plus line 68 Enter this amount on **line 5** in Part 5 of your Form T2203.		**Ontario tax**	=	69

See the privacy notice on your return.

Ontario

Low-income Individuals and Families Tax (LIFT) Credit

T2203 – 2025
Schedule ON428–A MJ

Protected B when completed

To find out if you are eligible for the low-income individuals and families tax (LIFT) credit, go to **canada.ca/on-tax-info**.

Complete this schedule and **attach** a copy to your paper return.

Calculating your maximum allowable credit

Amount from line 10100 of your return			1
Amount from line 10400 of your return	+		2
Line 1 plus line 2	=		3
Applicable rate	×	5.05%	4
Line 3 multiplied by the percentage from line 4 **(maximum $875)**	=		5

Calculating your adjusted net income

Net income from line 23600 of your return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")			6	
Amount from line 21300 of your return	+		7	
Amount of registered disability savings plan (RDSP) income repayment included on line 23200 of your return	+		8	
Add lines 6 to 8.	=	►		9
Amount from line 11700 of your return			10	
Amount of RDSP income included on line 12500 of your return	+		11	
Line 10 plus line 11	=	►	–	12
Line 9 minus line 12 (if negative, enter "0") **Your adjusted net income**			=	13

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

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

Note: If your spouse or common-law partner died at any time during the year, complete Part A as if you were single.

Part A – Calculating the credit for single individuals

Amount from line 5 above **(maximum $875)**				14
Amount from line 13 above			15	
Individual income threshold	–	32,500 00	16	
Line 15 minus line 16 (if negative, enter "0")	=		17	
Applicable rate	×	5%	18	
Line 17 multiplied by the percentage from line 18	=		► –	19
Line 14 minus line 19 (if negative, enter "0") Enter this amount on **line 62140** of Form ON428MJ in Part 4 of your Form T2203.			=	20

Continue on the next page.

(Ce formulaire est disponible en français.)

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

Net income from line 23600 of your spouse's or common-law partner's return (or the amount they would have entered if the instructions on line 23600 said "if negative, show in brackets")			21		
Amount from line 21300 of your spouse's or common-law partner's return	+		22		
Amount of RDSP income repayment included on line 23200 of your spouse's or common-law partner's return	+		23		
Add lines 21 to 23.	=		►		24
Amount from line 11700 of your spouse's or common-law partner's return			25		
Amount of RDSP income included on line 12500 of your spouse's or common-law partner's return	+		26		
Line 25 plus line 26	=		►	–	27
Line 24 minus line 27 (if negative, enter "0") **Your spouse's or common-law partner's adjusted net income**			=		28
Amount from line 5 of the previous page **(maximum $875)**					29
Amount from line 13 of the previous page					30
Individual income threshold			–	32,500 00	31
Line 30 minus line 31 (if negative, enter "0")			=		32
Amount from line 30 above					33
Amount from line 28 above			+		34
Line 33 plus line 34 **Adjusted family net income**			=		35
Family income threshold			–	65,000 00	36
Line 35 minus line 36 (if negative, enter "0")			=		37
Enter **whichever is more:** amount from line 32 or line 37.					38
Applicable rate			×	5%	39
Line 38 multiplied by the percentage from line 39			=		► – 40
Line 29 minus line 40 (if negative, enter "0") Enter this amount on **line 62140** of Form ON428MJ in Part 4 of your Form T2203.					= 41

See the privacy notice on your return.

Ontario

Ontario Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2025
Schedule ON(S2)MJ

Protected B when completed

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

Attach a copy of this schedule to your paper return.

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

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

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

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

Age amount (if your spouse or common-law partner was born in 1960 or earlier)**:**
Enter the amount from line 58080 of their Form ON428. **1**

Pension income amount:
Enter the amount from line 58360 of their Form ON428. **(maximum $1,762)** + **2**

Disability amount:
Enter the amount from line 58440 of their Form ON428. + **3**

Add lines 1 to 3. = **4**

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 5 if it is **$52,886 or less**.
If it is **more than $52,886**, enter the result of the following calculation:

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

Amount from line 58040 of their Form ON428 **6**

Amount from line 24 of their Form ON428 + **7**

Amount from line 58560 of their Form ON428 + **8**

Add lines 6 to 8. = ► – **9**

Spouse's or common-law partner's adjusted taxable income:
Line 5 minus line 9 (if negative, enter "0") = ► – **10**

Line 4 minus line 10 (if negative, enter "0")
Enter this amount on **line 58640** in the ON column in Part 3 of your Form T2203.

Ontario amounts transferred from your spouse or common-law partner

= **11**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Ontario

Worksheet ON428MJ

T2203 – 2025

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

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

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

- **$46,330 or less**, enter $6,223 on line 58080 in the ON column in Part 3
- **$87,817 or more**, enter "0" on line 58080 in the ON column in Part 3

Otherwise, complete the calculation below.

Maximum amount			6,223.00	1
Amount from line 23600 of your return				2
Income threshold	–	46,330.00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Line 4 multiplied by the percentage from line 5	=		► –	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the ON column in Part 3.			=	7

Line 58120 – Spouse or common-law partner amount

Base amount	11,905.00	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") Enter this amount on **line 58120** in the ON column in Part 3. **(maximum $10,823)**	=	3

Line 58160 – Amount for an eligible dependant

Base amount	11,905.00	1
Your eligible dependant's net income from line 23600 of their return	–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line 58160** in the ON column in Part 3. **(maximum $10,823)**	=	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		26,562.00		26,562.00		26,562.00	1
Dependant's net income from line 23600 of their return	–		–		–		2
Line 1 minus line 2 (if negative, enter "0") **(maximum $6,008 per dependant)**	=		=		=		3
Amount claimed for this dependant on line 58160 in the ON column in Part 3, if any	–		–		–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		=		=		5

Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58185** in the ON column in Part 3.		6

(Ce formulaire est disponible en français.)

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2025.

Base amount					10,298 00	1
Maximum amount			6,007 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	–	3,518 00	4			
Line 3 minus line 4 (if negative, enter "0")	=		▶ –		5	
Line 2 minus line 5 (if negative, enter "0")			=	▶ +		6
Line 1 plus line 6 Enter this amount on **line 58440** in the ON column in Part 3.			**(maximum $16,305)**	=		7

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					10,298 00	1
If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12. If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.						
Maximum amount			6,007 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	–	3,518 00	4			
Line 3 minus line 4 (if negative, enter "0")	=		▶ –		5	
Line 2 minus line 5 (if negative, enter "0")			=	▶ +		6
Line 1 plus line 6			**(maximum $16,305)**	=		7
Enter the amount from line 28 of the dependant's Form ON428.				+		8
Line 7 plus line 8				=		9
Dependant's taxable income from line 26000 of their return				–		10
Line 9 minus line 10 (if negative, enter "0")				=		11
Enter **whichever is less:** amount from line 7 or line 11.			**Allowable amount for this dependant**			12

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Allowable Ontario medical expenses (1) Enter this amount on line 57880 in the ON column in Part 3.			1
Enter **whichever is less:** $2,885 **or** 3% of the amount on line 23600 of your return.	–		2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the ON column in Part 3.	=		3

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

- If the amount you claimed for medical expenses on your return includes an amount for attendant care expenses that was limited to $10,000 ($20,000 in the year of death), the maximum Ontario claim for attendant care expenses is $17,627 ($35,253 in the year of death)
- The maximum Ontario claim for the cost of a van adapted for transporting a patient who requires the use of a wheelchair is $8,813
- The maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is $3,525

The medical expenses you claim also have to cover the **same 12-month period** ending in 2025 and must be expenses that were not claimed for 2024.

Line 58729 – Allowable amount of medical expenses for other dependants

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

	Dependant 1	Dependant 2	Dependant 3	
Allowable Ontario medical expenses for other dependant (1)				1
Enter **whichever is less:** $2,885 **or** 3% of the dependant's net income from line 23600 of their return.	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $15,551 per dependant)**	=	=	=	3
Add the amounts from line 3 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58729** in the ON column in Part 3.				4

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

- If the amount you claimed for medical expenses on your return includes an amount for attendant care expenses that was limited to $10,000 ($20,000 in the year of death), the maximum Ontario claim for attendant care expenses is $17,627 ($35,253 in the year of death)
- The maximum Ontario claim for the cost of a van adapted for transporting a patient who requires the use of a wheelchair is $8,813
- The maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is $3,525

The medical expenses you claim also have to cover the **same 12-month period** ending in 2025 and must be expenses that were not claimed for 2024.

Line 23 – Ontario dividend tax credit

Amount from line 12000 of your return		A					
Amount from line 12010 of your return	–	B	×	2.9863%	=		1
Amount A minus amount B	=	C	×	10%	=	+	2
Line 1 plus line 2 Enter this amount on **line 23** of Form ON428MJ in Part 4.						=	3

Line 45 – Ontario additional tax for minimum tax purposes

Complete this calculation if you entered an amount on line 11 of Part 5 of your Form T691.

Ontario basic additional tax:

Amount from line 11 of Part 5 of your Form T691	× 24.63% =				1
Percentage of income allocated to ON in Part 1 of your Form T2203		×	%		2
Line 1 multiplied by the percentage from line 2		=		►	3

Ontario surtax on additional tax:

Amount from line 1 above					4
Amount from line 37 of Form ON428MJ in Part 4		+			5
Line 4 plus line 5		=			6

If the amount on line 6 is **more than $5,710**, complete lines 7 to 14.
If **not**, enter the amount from line 3 on line 45 of Form ON428MJ in Part 4.

(Line 6	– $5,710)	×	20%	(if negative, enter "0")	=		7
(Line 6	– $7,307)	×	36%	(if negative, enter "0")	=	+	8
Line 7 plus line 8						=	9
Amount from line 40 of Form ON428MJ in Part 4						–	10
Line 9 minus line 10						=	11
Percentage from line 2 above						× %	12
Line 11 multiplied by the percentage from line 12						= ► +	13
Line 3 plus line 13 Enter this amount on **line 45** of Form ON428MJ in Part 4.						=	14

Line 68 – Ontario health premium

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

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

Taxable income									**Ontario health premium**
$20,000 or less	►		►		►				**$0**
more than $20,000 but not more than $25,000		– $20,000 =		× 6% =					
more than $25,000 but not more than $36,000	►		►		►				**$300**
more than $36,000 but not more than $38,500		– $36,000 =		× 6% =		+ $300 =			
more than $38,500 but not more than $48,000	►		►		►				**$450**
more than $48,000 but not more than $48,600		– $48,000 =		× 25% =		+ $450 =			
more than $48,600 but not more than $72,000	►		►		►				**$600**
more than $72,000 but not more than $72,600		– $72,000 =		× 25% =		+ $600 =			
more than $72,600 but not more than $200,000	►		►		►				**$750**
more than $200,000 but not more than $200,600		– $200,000 =		× 25% =		+ $750 =			
more than $200,600	►		►		►				**$900**

Enter the result on **line 68** of Form ON428MJ in Part 4.

Manitoba

Part 4 – Manitoba Tax (multiple jurisdictions)

T2203 – 2025
Form MB428MJ

Protected B when completed

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

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

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

	Line 1 is $47,000 or less	Line 1 is more than $47,000 but not more than $100,000	Line 1 is more than $100,000	
Amount from line 1				2
	− 0 00	− 47,000 00	− 100,000 00	3
Line 2 minus line 3 (**cannot** be negative)	=	=	=	4
	× 10.8%	× 12.75%	× 17.4%	5
Line 4 multiplied by the percentage from line 5	=	=	=	6
	+ 0 00	+ 5,076 00	+ 11,833 50	7
Line 6 plus line 7 **Manitoba tax on taxable income**	=	=	=	8

Manitoba tax on taxable income from line 8		9
Manitoba unallocated tax on split income (complete Form T1206)	+	10
Line 9 plus line 10	=	11
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 (use Worksheet MB428MJ)	+	13
Manitoba minimum tax carryover: Amount from line 40427 of your return × 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 1 minus line 2 of Part 7 × 50% =	+	17
Line 16 plus line 17	=	18
Percentage of income allocated to MB in Part 1 of your Form T2203	× %	19
Line 18 multiplied by the percentage from line 19	=	20

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

Adjustments for residents of Manitoba

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

Continue on the next page.

(Ce formulaire est disponible en français.)

Amount from line 28 of the previous page					29
Manitoba political contributions made in 2025	61794		30		
Manitoba political contribution tax credit (use Worksheet MB428MJ)	**(maximum $1,000)**			–	31
Line 29 minus line 31 (if negative, enter "0")				=	32
Enter your labour-sponsored funds tax credit from Slip T2C (MAN.).		60800		–	• 33
Line 32 minus line 33 (if negative, enter "0")				=	34
Residents of Manitoba only: Provincial foreign tax credit (complete Form T2036)				–	35
Line 34 minus line 35 (if negative, enter "0")				=	36
Manitoba community enterprise development tax credit (complete Form T1256)		60830		–	• 37
Line 36 minus line 37 (if negative, enter "0")				=	38
Manitoba small business venture capital tax credit for individuals (complete Form T1256-1)	**(maximum $120,000)**	60850		–	• 39
Line 38 minus line 39 (if negative, enter "0")				=	40
Manitoba employee share purchase tax credit (complete Form T1256-2)		60860		–	• 41
Line 40 minus line 41 (if negative, enter "0")				=	42
Manitoba mineral exploration tax credit (complete Form T1241)		60920		–	• 43
Line 42 minus line 43 (if negative, enter "0") Enter this amount on **line 6** in Part 5 of your Form T2203.	**Manitoba tax**			=	44

See the privacy notice on your return.

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

T2203 – 2025

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

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

Line 3 – Amount for an eligible dependant

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

Line 4 – Age amount for self if you were born in 1960 or earlier

Claim $2,065 if you were born in 1960 or earlier.

Line 5 – Age amount for spouse or common-law partner who was born in 1960 or earlier

Claim $2,065 if you claimed a transfer of your spouse's or common-law partner's age amount on line 1 of your Schedule MB(S2)MJ **and** the amount on line 1 is **more than** the amount on line 11 of that schedule.

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

Claim $2,752 if you claimed a transfer of your spouse's or common-law partner's disability amount on line 3 of your Schedule MB(S2)MJ **and** the amount on line 12 is **more than** the amount on line 4 of that schedule.

Line 7 – Disability amount for self or for a dependant other than your spouse or common-law partner

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

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

- the disability amount you claimed on line 58440 in the MB column in Part 3
- each disability amount claimed on line 58480 in the MB column in Part 3 of your Form T2203 or your spouse's or common-law partner's Form MB428

If you have a spouse or common-law partner, only the spouse or common-law partner with the higher net income can claim this amount for a dependant.

If you and a supporting individual other than your spouse or common-law partner are splitting a claim on line 58480 for the same dependant, you must agree on who will claim the amount on line 7 for the dependant. If you cannot agree, only the individual with the higher net income can claim the amount.

Line 8 – Amount for disabled dependants born in 2007 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 2007 or later

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

Claim $2,752 for **each** child who was 18 years of age or younger on December 31, 2025, 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 2025
- 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 2007 or later" on Schedule MB428–A MJ, Manitoba Family Tax Benefit in Part 4.

(Ce formulaire est disponible en français.)

Manitoba

Manitoba Family Tax Benefit

T2203 – 2025
Schedule MB428–A MJ
Protected B when completed

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

Basic amount					2,065 00	1
Amount for dependent spouse or common-law partner claimed on line 58120 in the MB column in Part 3 of your Form T2203		**Claim $2,065**		+		2
Amount for an eligible dependant claimed on line 58160 in the MB column in Part 3 of your Form T2203		**Claim $2,065**		+		3
Age amount for self if you were born in 1960 or earlier		**Claim $2,065**		+		4
Age amount for spouse or common-law partner who was born in 1960 or earlier		**Claim $2,065**	**60700**	+		5
Disability amount for spouse or common-law partner		**Claim $2,752**	**60710**	+		6
Disability amount for self or for a dependant other than your spouse or common-law partner Number of disability claims	**60720**	× $2,752 =		+		7
Amount for disabled dependants born in 2007 or earlier Number of disabled dependants	**60740**	× $2,752 =		+		8
Amount for dependent children born in 2007 or later (complete the chart below) Number of dependent children	**60760**	× $2,752 =		+		9
Add lines 1 to 9.				=		10
Enter your net income from line 23600 of your return.		× 9% =		–		11
Line 10 minus line 11 (if negative, enter "0") Enter this amount on **line 61470** in the MB column in Part 3 of your Form T2203.		**Family tax benefit**		=		12

Details of dependent children born in 2007 or later (if you need more space, attach a separate sheet of paper)

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

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Manitoba

Manitoba Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2025
Schedule MB(S2)MJ
Protected B when completed

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

Attach a copy of this schedule to your paper return.

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

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

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

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

Age amount (if your spouse or common-law partner was born in 1960 or earlier):
Enter the amount from line 58080 of their Form MB428. **1**

Pension income amount:
Enter the amount from line 58360 of their Form MB428. **(maximum $1,000)** + **2**

Disability amount:
Enter the amount from line 58440 of their Form MB428. + **3**

Tuition and education amounts:
Enter the provincial amount designated to you from their forms T2202, TL11A, or TL11C.
(If they were not a resident of Manitoba, complete Schedule MB(S11)MJ using their information to calculate the amount to enter.) + **4**

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

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 6 if it is **$47,000 or less**.
If it is **more than $47,000**, enter the result of the following calculation:

Amount from line 8 of their Form MB428 ÷ 10.8% = **6**

Amount from line 58040 of their Form MB428 **7**

Amount from line 28 of their Form MB428 + **8**

Amount from line 58560 of their Form MB428 + **9**

Add lines 7 to 9. = ► – **10**

Spouse's or common-law partner's adjusted taxable income:
Line 6 minus line 10 (if negative, enter "0") = ► – **11**

Line 5 minus line 11 (if negative, enter "0").
Enter this amount on **line 58640** in the MB column in Part 3 of your Form T2203. **Manitoba amounts transferred from your spouse or common-law partner** = **12**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Manitoba

Manitoba Tuition and Education Amounts

T2203 – 2025
Schedule MB(S11)MJ

Protected B when completed

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

Use your Tuition and Enrolment Certificate (T2202, TL11A or TL11C) or any other official tuition receipts to complete this schedule.
If you were a student who was **not** a resident of Manitoba at the end of the year but you have income allocated to Manitoba in Part 1 of your Form T2203, complete this schedule to calculate your Manitoba tuition and education amounts.

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

Attach a copy of this schedule to your paper return.

Unused tuition and education amounts:
Enter your unused federal tuition, education, and textbook amounts from your 2024 notice of assessment or reassessment. **1**

Enter the amount from line 8 of your federal Schedule 11. **2**

Education amount for 2025:
If you ticked box 32005 of your federal Schedule 11, do **not** complete line 3.
Instead, complete line 4 by adding the number of months you entered on lines 32010 and 32020 of your federal Schedule 11 (up to a maximum of 12 months).

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

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

Add lines 2 to 4. **Total 2025 tuition and education amounts** = ► + **5**

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

As the student, enter the amount from line 26000 of your return on **line 7** if it is **$47,000 or less**.
If it is **more than $47,000**, enter the result of the following calculation:

Amount from line 8 of Form MB428MJ in Part 4 of your Form T2203 ÷ 10.8% = **7**

Enter the amount from Subtotal (S11)MJ in the MB column in Part 3 of your Form T2203. − **8**

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

Unused tuition and education amounts claimed for 2025:
Enter **whichever is less**: amount from line 1 or line 9. − ► **10**

Line 9 minus line 10 = **11**

2025 tuition and education amount:
Enter **whichever is less**: amount from line 5 or line 11. + **12**

Line 10 plus line 12 **Manitoba tuition and education amounts claimed by the student for 2025** = **13**

If you are the student, enter the amount from line 13 on **line 58560** in the MB column in Part 3 of your Form T2203.
If you are the designated individual, complete the following section to claim the student's current-year unused provincial tuition and education amounts available to transfer.

Amount from line 5 **(maximum $5,000)** **14**

Amount from line 12 − **15**

Line 14 minus line 15 (if negative, enter "0") **Unused provincial tuition and education amounts available to transfer** = **16**

Enter the amount from line 19 of the student's Schedule (S11) for their province or territory of residence. (For a student residing in Quebec, use line 23 from their federal Schedule 11. For a student residing in New Brunswick, use line 16 from their Schedule NB(S11). For a student residing in British Columbia, use line 16 from their Schedule BC(S11). For a student residing in Yukon, use line 18 from their Schedule YT(S11). For a student residing in Nunavut, use line 23 from their Schedule NU(S11).) **17**

Enter the provincial amount the student is transferring to a designated person as shown on their Tuition and Enrolment Certificate (**cannot** be more than the amount at line 16 or line 17). **Manitoba tuition and education amounts transferred** **18**

Enter the amount from line 18 on **line 58600** in the MB column in Part 3 of your Form T2203 **or** on **line 4** of your Schedule MB(S2)MJ.

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Manitoba

Worksheet MB428MJ

T2203 – 2025

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

Line 58040 – Basic personal amount

If the amount from line 23600 of your return is:

- **less than $200,000**, enter $15,780 on line 58040 of your Form MB428
- **$400**,**000 or more**, enter "0" on line 58040 of your Form MB428

Otherwise, complete the calculation below.

Base amount			15,780 00	1
Amount from line 23600 of your return				2
Income threshold	–	200,000 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Income threshold	÷	200,000 00		5
Line 4 divided by line 5	=			6
Base amount	×	15,780 00		7
Line 6 multiplied by line 7	=		► –	8
Line 1 minus line 8 (if negative, enter "0") Enter this amount on **line 58040** in the MB column in Part 3.			=	9

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

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

Otherwise, complete the calculation below.

Maximum amount			3,728 00	1
Amount from line 23600 of your return				2
Income threshold	–	27,749 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Line 4 multiplied by the percentage from line 5	=		► –	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the MB column in Part 3.			=	7

(Ce formulaire est disponible en français.)

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") Enter this amount on **line 58120** in the MB column in Part 3.	=		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") Enter this amount on **line 58160** in the MB column in Part 3.	=		3

Line 58200 – Amount for infirm dependants age 18 or older

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

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

Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any).
Enter this amount on **line 58200** in the MB column in Part 3. **6**

Line 58400 – Caregiver amount

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

	Dependant 1	Dependant 2	Dependant 3	
Base amount	15,917 00	15,917 00	15,917 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $3,605 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the MB column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58400** in the MB column in Part 3.				6

Note: You may also be able to claim the primary caregiver tax credit on your Form MB479, Manitoba Credits. For more information, read line 68 under "Other tax credits" in the "Information for residents of Manitoba" section of your tax package.

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2025.

Base amount			6,180 00	1
Maximum amount		3,605 00		2
Total child care and attendant care expenses for you claimed by you or another person				3
Threshold for child and attendant care expenses	– 2,112 00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6 Enter this amount on **line 58440** in the MB column in Part 3.		**(maximum $9,785)**	=	7

Line 58480 – Disability amount transferred from a dependant

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

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

Base amount			6,180 00	1

If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12.
If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.

Maximum amount		3,605 00		2
Total child care and attendant care expenses for this dependant claimed by you or another person				3
Threshold for child and attendant care expenses	– 2,112 00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6		**(maximum $9,785)**	=	7
Enter the amount from line 33 of the dependant's Form MB428.			+	8
Line 7 plus line 8			=	9
Dependant's taxable income from line 26000 of their return			–	10
Line 9 minus line 10 (if negative, enter "0")			=	11
Enter **whichever is less**: amount from line 7 or line 11		**Allowable amount for this dependant**		12

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return			1
Enter **whichever is less**: $1,728 **or** 3% of the amount on line 23600 of your return	–		2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the MB column in Part 3.	=		3

Line 58729 – Allowable amount of medical expenses for other dependants

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

		Dependant 1		Dependant 2		Dependant 3	
Medical expenses for other dependant							1
Enter **whichever is less:** $1,728 **or** 3% of the dependant's net income from line 23600 of their return	–						2
Line 1 minus line 2 (if negative, enter "0")	=						3
Add the amounts from line 3 for columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58729** in the MB column in Part 3.							4

Line 13 – Manitoba dividend tax credit

Amount from line 12000 of your return			A					
Amount from line 12010 of your return	–		B	×	0.7835%	=		1
Amount A minus amount B	=		C	×	8%	=	+	2
Line 1 plus line 2 Enter this amount on **line 13** of Form MB428MJ in Part 4.							=	3

Line 31 – Manitoba political contribution tax credit

If your total political contributions are **more than $2,325**, enter $1,000 on **line 31** of Form MB428MJ in Part 4.
If not, use the amount from line 61794 of Form MB428MJ to complete the appropriate column below.

		Line 61794 is $400 or less	Line 61794 is more than $400 but not more than $750	Line 61794 is more than $750	
Enter your total political contributions from line 61794 of Form MB428MJ in Part 4.					1
	–	0 00	– 400 00	– 750 00	2
Line 1 minus line 2 (**cannot** be negative)	=		=	=	3
	×	75%	× 50%	× 33.33%	4
Line 3 multiplied by the percentage from line 4	=		=	=	5
	+	0 00	+ 300 00	+ 475 00	6
Line 5 plus line 6 Enter this amount on **line 31** of Form MB428MJ in Part 4.	=		=	=	7

Saskatchewan

Part 4 – Saskatchewan Tax (multiple jurisdictions)

T2203 – 2025
Form SK428MJ
Protected B when completed

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

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

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

	Line 1 is $53,463 or less	Line 1 is more than $53,463 but not more than $152,750	Line 1 is more than $152,750	
Amount from line 1				2
Line 2 minus line 3 (**cannot** be negative)	– 0 00 =	– 53,463 00 =	– 152,750 00 =	3 4
Line 4 multiplied by the percentage from line 5	× 10.5% =	× 12.5% =	× 14.5% =	5 6
Line 6 plus line 7 **Saskatchewan tax on taxable income**	+ 0 00 =	+ 5,613 62 =	+ 18,024 49 =	7 8

Saskatchewan tax on taxable income from line 8		9
Residents of Saskatchewan only: Saskatchewan farm and small business capital gains tax credit (complete Form T1237)	61499 –	• 10
Line 9 minus line 10	=	11
Saskatchewan unallocated tax on split income (complete Form T1206)	+	12
Line 11 plus line 12	=	13
Saskatchewan non-refundable tax credits from line C in the SK column in Part 3 of your Form T2203		14
Residents of Saskatchewan only: Saskatchewan dividend tax credit (use Worksheet SK428MJ)	+	15
Saskatchewan minimum tax carryover: Amount from line 40427 of your return × 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 1 minus line 2 of Part 7 × 50% =	+	19
Line 18 plus line 19	=	20
Percentage of income allocated to SK in Part 1 of your Form T2203	× %	21
Line 20 multiplied by the percentage from line 21	=	22

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

Adjustments for residents of Saskatchewan

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

Continue on the next page.

(Ce formulaire est disponible en français.)

Amount from line 32 of the previous page						33
Saskatchewan political contributions made in 2025	63554			34		
Saskatchewan political contribution tax credit (use Worksheet SK428MJ)		**(maximum $650)**			–	35
Line 33 minus line 35 (if negative, enter "0")					=	36
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)**		37		
For investments in venture capital corporations registered federally: Enter your tax credit from Slip T2C (Sask.).		**(maximum $875)**	+	38		
Line 37 plus line 38		**(maximum $875)**	63557 =		▶ –	• 39
Line 36 minus line 39 (if negative, enter "0")					=	40
Saskatchewan mineral exploration tax credit (complete Form T1279)					–	41
Line 40 minus line 41 (if negative, enter "0")					=	42
Residents of Saskatchewan only:						
Saskatchewan graduate tuition tax credit (complete Form RC360)				63640	–	• 43
Line 42 minus line 43 (if negative, enter "0")					=	44
Enter your Saskatchewan qualifying environmental trust tax credit.					–	45
Line 44 minus line 45 (if negative, enter "0") Enter this amount on **line 7** in Part 5 of your Form T2203.			**Saskatchewan tax**		=	46

Complete this chart if you are claiming an amount for dependant children born in 2007 or later on line 58210 of the SK column in Part 3 of your Form T2203.

Details of dependent children born in 2007 or later (if you need more space, attach an additional page)

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

See the privacy notice on your return.

Saskatchewan

Saskatchewan Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2025
Schedule SK(S2)MJ

Protected B when completed

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

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

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

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

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

Amount for dependent children born in 2007 or later:
Enter the amount from line 58210 of their Form SK428. **1**

Age amount (if your spouse or common-law partner was born in 1960 or earlier):
Enter the amount from line 58080 of their Form SK428. + **2**

Senior supplementary amount:
Enter the amount from line 58220 of their Form SK428. + **3**

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

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

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

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 7 if it is **$53,463 or less**.
If it is **more than $53,463**, enter the result of the following calculation:

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

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

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

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

Add lines 8 to 10. = ► – **11**

Spouse's or common-law partner's adjusted taxable income:
Line 7 minus line 11 (if negative, enter "0") = ► – **12**

Line 6 minus line 12 (if negative, enter "0")
Enter this amount on **line 58640** in the SK column in Part 3 of your Form T2203. **Saskatchewan amounts transferred from your spouse or common-law partner** = **13**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Saskatchewan

Saskatchewan Tuition and Education Amounts

T2203 – 2025
Schedule SK(S11)MJ

Protected B when completed

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

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

Attach a copy of this schedule to your paper return.

Unused tuition and education amounts:
Enter your unused federal tuition, education and textbook amounts from your 2016 notice of assessment or reassessment **minus** the part of those amounts that you claimed on line 323 of your 2017 and 2018 Schedule 1, and line 32300 of your return for the 2019 to 2024 tax years. **1**

Enter the amount from line 26000 of your return on line 2 if it is **$53,463 or less**.
If it is **more than $53,463**, enter the result of the following calculation:

Amount from line 8 of Form SK428MJ in Part 4 of your Form T2203		÷ 10.5% =		**2**
Enter the amount from subtotal (S11)MJ in the SK column in Part 3 of your Form T2203.			–	**3**
Line 2 minus line 3 (if negative, enter "0")			=	**4**

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

Your unused Saskatchewan tuition and education amounts claimed for 2025 **5**

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

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Saskatchewan

Saskatchewan Home Renovation Tax Credit

T2203 – 2025 Schedule SK(S12)MJ

Protected B when completed

Complete this schedule if you have eligible home renovation expenses.
Eligible expenses must be paid or incurred between October 1, 2024 and December 31, 2025 by you or an eligible family member and have not been paid directly by any third party.

For more information about this form, go to **canada.ca/sk-tax-info**.

Attach a copy of this schedule to your paper return. Do **not** include your receipts but keep them in case you are asked to provide them later.

If you need more space, attach an additional sheet of paper.

Date on sales slip or contract	Supplier or contractor		Description	Amount paid (including all applicable taxes)	
	Name	GST/HST No. (if applicable)			
				+	
				+	
				+	
				+	
				+	
				+	
				+	
				+	
				+	
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				+	
				+	
				+	
				+	
				+	
				+	
				+	

	Total eligible expenses		
Total amount paid from all sales slips and contracts included in the table above	**(maximum $5,000)** [1]	=	1
Base amount		– 1,000 00	2
Line 1 minus line 2		=	3
Amount of eligible expenses included in the amount on line 3 being claimed by other eligible family members		–	4
Line 3 minus line 4 (if negative, enter "0") Enter this amount on **line 58340** in the SK column in Part 3 of your Form T2203.	**Home renovation expenses**	=	5

(1) If you and all eligible family members were 65 years of age or older at the end of the year, your total eligible expenses have a maximum of $6,000.

Address of the residence

Do the expenses on line 1 relate to the residence located at the address you entered on page 1 of your return? If **yes**, tick this box. ☐

If not, enter the address of the residence they relate to:

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Saskatchewan

T2203 – 2025

Worksheet SK428MJ

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

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

- **$43,066 or less**, enter $5,785 on line 58080 in the SK column in Part 3
- **$81,633 or more**, enter "0" on line 58080 in the SK column in Part 3

Otherwise, complete the calculation below.

Maximum amount			5,785 00	1
Amount from line 23600 of your return				2
Income threshold	–	43,066 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Line 4 multiplied by the percentage from line 5	=		► –	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the SK column in Part 3.			=	7

Line 58120 – Spouse or common-law partner amount

Base amount		21,440 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") Enter this amount on **line 58120** in the SK column in Part 3. **(maximum $19,491)**		=	3

Line 58160 – Amount for an eligible dependant

Base amount		21,440 00	1
Your eligible dependant's net income from line 23600 of their return		–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line 58160** in the SK column in Part 3. **(maximum $19,491)**		=	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		21,924 00		21,924 00		21,924 00	1
Dependant's net income from line 23600 of their return	–		–		–		2
Line 1 minus line 2 (if negative, enter "0") **(maximum $13,986 per dependant)**	=		=		=		3
Amount claimed for this dependant on line 58160 in the SK column in Part 3, if any	–		–		–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		=		=		5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58200** in the SK column in Part 3.							6

(Ce formulaire est disponible en français.)

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	33,094 00	33,094 00	33,094 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $13,986 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the SK column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount from on **line 58400** in the SK column in Part 3.				6

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2025:

Base amount			13,986 00	1
Maximum amount		13,986 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	– 3,277 00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6 Enter this amount from on **line 58440** in the SK column in Part 3.		**(maximum $27,972)**	=	7

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			13,986 00	1
If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12. If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.				
Maximum amount		13,986 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	– 3,277 00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6		**(maximum $27,972)**	=	7
Enter the amount from line 35 of the dependant's Form SK428.			+	8
Line 7 plus line 8			=	9
Dependant's taxable income from line 26000 of their return			–	10
Line 9 minus line 10 (if negative, enter "0")			=	11
Enter **whichever is less:** amount from line 7 or line 11 **Allowable amount for this dependant**				12

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return			1
Enter **whichever is less**: $2,681 **or** 3% of the amount on line 23600 of your return		–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the SK column in Part 3.		=	3

Line 15 – Saskatchewan dividend tax credit

Amount from line 12000 of your return			**A**						
Amount from line 12010 of your return	–		**B**	×	2.519%	=			1
Amount A minus amount B	=		**C**	×	11%	=	+		2
Line 1 plus line Enter this amount from line 3 on **line 15** of Form SK428MJ in Part 4.							=		3

Line 35 – Saskatchewan political contribution tax credit

If your total political contributions are **more than $1,275**, enter $650 on line 35 of Form SK428MJ in Part 4.
If not, use the amount from line 63554 of Form SK428MJ to complete the appropriate column below.

	Line 63554 is $400 or less	Line 63554 is more than $400 but not more than $750	Line 63554 is more than $750	
Enter your total political contributions from line 63554 of Form SK428MJ in Part 4.				1
	– 0 00	– 400 00	– 750 00	2
Line 1 minus line 2 (**cannot** be negative)	=	=	=	3
	× 75%	× 50%	× 33.33%	4
Line 3 multiplied by the percentage from line 4	=	=	=	5
	+ 0 00	+ 300 00	+ 475 00	6
Line 5 plus line 6 Enter this amount on **line 35** of Form SK428MJ in Part 4.	=	=	=	7

Alberta Government

Part 4 – Alberta Tax (multiple jurisdictions)

T2203 – 2025
Form AB428MJ

Protected B when completed

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

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

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

	Line 1 is $60,000 or less	Line 1 is more than $60,000 but not more than $151,234	Line 1 is more than $151,234 but not more than $181,481	
Amount from line 1				2
	– 0 00	– 60,000 00	– 151,234 00	3
Line 2 minus line 3 (**cannot** be negative)	=	=	=	4
	× 8%	× 10%	× 12%	5
Line 4 multiplied by the percentage from line 5	=	=	=	6
	+ 0 00	+ 4,800 00	+ 13,923 40	7
Line 6 plus line 7 **Alberta tax on taxable income**	=	=	=	8

If you completed lines 2 to 8 for a column above, enter the amount from line 8 on line 16 and continue on line 17.

	Line 1 is more than $181,481 but not more than $241,974	Line 1 is more than $241,974 but not more than $362,961	Line 1 is more than $362,961	
Amount from line 1				9
	– 181,481 00	– 241,974 00	– 362,961 00	10
Line 9 minus line 10 (**cannot** be negative)	=	=	=	11
	× 13%	× 14%	× 15%	12
Line 11 multiplied by the percentage from line 12	=	=	=	13
	+ 17,553 04	+ 25,417 13	+ 42,355 31	14
Line 13 plus line 14 **Alberta tax on taxable income**	=	=	=	15

If you completed lines 9 to 15 for a column above, enter the amount from line 15 on line 16 and continue on line 17.

Alberta tax on taxable income from line 8 or line 15				16
Alberta unallocated tax on split income (complete Form T1206)			+	17
Line 16 plus line 17			=	18
Alberta non-refundable tax credits from line C in the AB column in Part 3 of your Form T2203				19
Residents of Alberta only: Alberta dividend tax credit (use Worksheet AB428MJ)		+		20
Alberta minimum tax carryover: Amount from line 40427 of your return × 35% =		+		21
Add lines 19 to 21.		=	▶ –	22
Line 18 minus line 22 (if negative, enter "0")			=	23
Alberta additional tax for minimum tax purposes: Form T691: line 1 minus line 2 of Part 7 × 35% =			+	24
Line 23 plus line 24			=	25
Percentage of income allocated to AB in Part 1 of your Form T2203			× %	26
Line 25 multiplied by the percentage from line 26			=	27

If you were **not** a resident of Alberta, enter the amount from line 27 on line 38 on the next page.

Continue on the next page.

(Ce formulaire est disponible en français.)

Amount from line 27 of the previous page — **28**

Adjustments for residents of Alberta

Total of amounts from lines 58330 and 58360 in the AB column in Part 3 of your Form T2203		×	8%	=			**29**	
Alberta dividend tax credit from line 20 on previous page					+		**30**	
Line 29 plus line 30					=		**31**	
Percentage of income **not** allocated to AB:			100%	**32**				
Percentage from line 26 on previous page		–	%	**33**				
Line 32 minus line 33		=	%	▶	×	%	**34**	
Line 31 multiplied by the percentage from line 34					=		▶	– **35**
Line 28 minus line 35 (if negative, enter "0")					**Adjusted Alberta income tax**			= **36**
Provincial foreign tax credit (complete Form T2036)								– **37**
Line 36 minus line 37 (if negative, enter "0")								= **38**
Alberta political contributions made in 2025				**60030**			**39**	
Alberta political contributions tax credit (use Worksheet AB428MJ)					**(maximum $1,000)**			– **40**
Line 38 minus line 40 (if negative, enter "0")								= **41**
Alberta supplemental tax credit (use Worksheet AB428MJ)						**61545**		– **• 42**
Line 41 minus line 42 (if negative, enter "0") Enter this amount on **line 8** in Part 5 of your Form T2203.					**Alberta tax**			= **43**

Residents of Alberta only:
If you had any unused stock savings plan tax credit amount to be applied in 2025, complete Form T89, Alberta stock savings plan tax credit.

See the privacy notice on your return.

Alberta Government

Alberta Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2025
Schedule AB(S2)MJ

Protected B when completed

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

Attach a copy of this schedule to your paper return.

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

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

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

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

Age amount (if your spouse or common-law partner was born in 1960 or earlier)**:**
Enter the amount from line 58080 of their Form AB428. **1**

Pension income amount:
Enter the amount from line 58360 of their Form AB428. **(maximum $1,719)** + **2**

Disability amount:
Enter the amount from line 58440 of their Form AB428. + **3**

Add lines 1 to 3. = **4**

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 5 if it is **$60,000 or less**.
If it is **more than $60,000**, enter the result of the following calculation:

Amount from line 8 or line 15 (whichever applies) of their Form AB428 ÷ 8% = **5**

Amount from line 58040 of their Form AB428 **6**

Amount from line 32 of their Form AB428 + **7**

Amount from line 58560 of their Form AB428 + **8**

Add lines 6 to 8. = ► – **9**

Spouse's or common-law partner's adjusted taxable income:
Line 5 minus line 9 (if negative, enter "0") = ► – **10**

Line 4 minus line 10 (if negative, enter "0")
Enter this amount on **line 58640** in the AB column in Part 3 of your Form T2203. **Alberta amounts transferred from your spouse or common-law partner** = **11**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Alberta Government

Alberta Tuition and Education Amounts

T2203 – 2025
Schedule AB(S11)MJ

Protected B when completed

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

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

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

If you resided in a province or territory other than Alberta on December 31, 2024, you **cannot** claim your unused tuition and education amounts in 2025 or any future tax year.

Unused tuition and education amounts:
Enter your unused federal tuition, education, and textbook amounts from your 2024 notice of assessment or reassessment. **1**

Enter the amount from line 26000 of your return on line 2 if it is **$60,000 or less**.
If it is **more than $60,000**, enter the result of the following calculation:

Amount from line 8 or line 15 (whichever applies) of Form AB428MJ in Part 4 of your Form T2203 ÷ 8% = **2**

Enter the amount from subtotal (S11)MJ in the AB column in Part 3 of your Form T2203. − **3**

Line 2 minus line 3 (if negative, enter "0") = **4**

Enter **whichever is less:** amount from line 1 or line 4.
Enter this amount on **line 58560** in the AB column in Part 3 of your Form T2203.

Your unused Alberta tuition and education amounts claimed for 2025 **5**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Alberta Government

Worksheet AB428MJ

T2203 – 2025

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

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

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

- **$46,308 or less**, enter $6,221 on line 58080 in the AB column in Part 3
- **$87,782 or more**, enter "0" on line 58080 in the AB column in Part 3

Otherwise, complete the calculation below.

Maximum amount				6,221.00	1
Amount from line 23600 of your return			2		
Income threshold	–	46,308.00	3		
Line 2 minus line 3 (if negative, enter "0")	=		4		
Applicable rate	×	15%	5		
Line 4 multiplied by the percentage from line 5	=			► –	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the AB column in Part 3.				=	7

Line 58120 – Spouse or common-law partner amount

Base amount	22,323.00	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") Enter this amount on **line 58120** in the AB column in Part 3.	=	3

Line 58160 – Amount for an eligible dependant

Base amount	22,323.00	1
Your eligible dependant's net income from line 23600 of their return	–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line 58160** in the AB column in Part 3.	=	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	21,458.00	21,458.00	21,458.00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $12,922 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the AB column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5

Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any).
Enter this amount on **line 58200** in the AB column in Part 3. — 6

(Ce formulaire est disponible en français.)

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	33,467.00	33,467.00	33,467.00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $12,922 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the AB column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5

Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58400** in the AB column in Part 3. **6**

Line 58440 – Disability amount for self

Complete this calculation if you were **under 18 years of age** on December 31, 2025.

Base amount			17,219.00	1
Maximum amount		12,922.00		2
Total child care and attendant care expenses for you claimed by you or another person				3
Threshold for child and attendant care expenses	– 3,524.00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6 Enter this amount on **line 58440** in the AB column in Part 3.		**(maximum $30,141)**	=	7

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			17,219.00	1

If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12.
If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.

Maximum amount		12,922.00		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	– 3,524.00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6		**(maximum $30,141)**	=	7
Enter the amount from line 36 of the dependant's Form AB428.			+	8
Line 7 plus line 8			=	9
Dependant's taxable income from line 26000 of their return			–	10
Line 9 minus line 10 (if negative, enter "0")			=	11
Enter **whichever is less:** amount from line 7 or line 11. **Allowable amount for this dependant**				12

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return		1
Enter **whichever is less:** $2,884 **or** 3% of the amount on line 23600 of your return.	–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the AB column in Part 3.	=	3

Line 58729 – Allowable amount of medical expenses for other dependants

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

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter **whichever is less:** $2,884 **or** 3% of the dependant's net income from line 23600 of their return.	–	–	–	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58729** in the AB column in Part 3.				4

Line 20 – Alberta dividend tax credit

Amount from line 12000 of your return		A				
Amount from line 12010 of your return	–	B	×	2.18%	=	1
Amount A minus amount B	=	C	×	8.12%	=	+ 2
Line 1 plus line 2 Enter this amount on **line 20** of Form AB428MJ in Part 4.					=	3

Line 40 – Alberta political contributions tax credit

You can claim this credit if, in 2025, you contributed to one of the following individuals or entities:

- a candidate under an election to the provincial legislature or a senatorial election
- an Alberta political party
- a leadership contestant
- a constituency association
- a prospective candidate association, if the contribution was made on or after July 4, 2025

Note: The individual or entity must be registered and meet the criteria established under the Election Finances and Contributions Disclosure Act.

If your total political contributions are **more than $2,300**, enter $1,000 on line 40 of Form AB428MJ in Part 4.
If **not**, use the amount from line 60030 of Form AB428MJ to complete the appropriate column below.

	Line 60030 is $200 or less	Line 60030 is more than $200 but not more than $1,100	Line 60030 is more than $1,100	
Enter your total political contributions from line 60030 of Form AB428MJ in Part 4.				1
	– 0 00	– 200 00	– 1,100 00	2
Line 1 minus line 2 (**cannot** be negative)	=	=	=	3
	× 75%	× 50%	× 33.33%	4
Line 3 multiplied by the percentage from line 4	=	=	=	5
	+ 0 00	+ 150 00	+ 600 00	6
Line 5 plus line 6 Enter this amount on **line 40** of Form AB428MJ in Part 4.	=	=	=	7

Line 61545 – Alberta supplemental tax credit

Amount from line 58040 in the AB column in Part 3 of your Form T2203			1
Amount from line 58080 (use line 7 of the calculation for line 58080 on this worksheet)	+		2
Amount from line 58120 (use line 3 of the calculation for line 58120 on this worksheet)	+		3
Amount from line 58160 (use line 3 of the calculation for line 58160 on this worksheet)	+		4
Amount from line 58200 (use line 6 of the calculation for line 58200 on this worksheet)	+		5
Amount from line 58240 in the AB column in Part 3 of your Form T2203	+		6
Amount from line 58280 in the AB column in Part 3 of your Form T2203	+		7
Amount from line 58300 in the AB column in Part 3 of your Form T2203	+		8
Amount from line 58305 in the AB column in Part 3 of your Form T2203	+		9
Amount from line 58330 in the AB column in Part 3 of your Form T2203	+		10
Amount from line 58360 in the AB column in Part 3 of your Form T2203	+		11
Amount from line 58400 (use line 6 of the calculation for line 58400 on this worksheet)	+		12
Amount from line 58440 (use line 7 of the calculation for line 58440 on this worksheet)	+		13
Amount from line 58480 (use line 12 of the calculation for line 58480 on this worksheet)	+		14
Amount from line 58520 in the AB column in Part 3 of your Form T2203	+		15
Amount from line 58640 in the AB column in Part 3 of your Form T2203	+		16
Amount from line ME (use line 3 of the calculation for line ME on this worksheet)	+		17
Amount from line 58729 (use line 4 of the calculation for line 58729 on this worksheet)	+		18
Add lines 1 to 18.	=		19
Percentage of income allocated to AB in Part 1 of your Form T2203	×	%	20
Line 19 multiplied by the percentage from line 20	=		21

If you **were** a resident of Alberta, continue the calculation below.
If you **were not** a resident of Alberta, enter "0" on line 28 and continue at line 29.

Amount from line 58330 in the AB column in Part 3 of your Form T2203							22
Amount from line 58360 in the AB column in Part 3 of your Form T2203			+				23
Line 22 plus line 23			=				24
Percentage of income **not** allocated to AB:		100%					25
Percentage from line 20	–	%					26
Line 25 minus line 26	=	%	▶ ×	%			27
Line 24 multiplied by the percentage from line 27			=		▶ +		28
Line 21 plus line 28					=		29
Alberta non-refundable tax credit rate					×	8 %	30
Line 29 multiplied by the percentage from line 30					=		31
Base amount					–	4,800 00	32
Line 31 minus line 32 (if negative, enter "0")					=		33
Applicable rate					×	25 %	34
Line 33 multiplied by the percentage from line 34 Enter this amount on **line 61545** of your Form AB428MJ in Part 4.					=		35

BRITISH COLUMBIA

Part 4 – British Columbia Tax (multiple jurisdictions)

T2203 – 2025
Form BC428MJ

Protected B when completed

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

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

Use the amount from line 1 to decide which column to complete.
Note: Line 4 **cannot** be negative.

	Line 1 is $49,279 or less	Line 1 is more than $49,279 but not more than $98,560	Line 1 is more than $98,560 but not more than $113,158	Line 1 is more than $113,158 but not more than $137,407	
Amount from line 1					2
	– 0.00	– 49,279.00	– 98,560.00	– 113,158.00	3
Line 2 minus line 3 (**cannot** be negative)	=	=	=	=	4
	× 5.06%	× 7.7%	× 10.5%	× 12.29%	5
Line 4 multiplied by the percentage from line 5	=	=	=	=	6
	+ 0.00	+ 2,493.52	+ 6,288.15	+ 7,820.94	7
Line 6 plus line 7 **British Columbia tax on taxable income**	=	=	=	=	8

If you completed lines 2 to 8 for a column above, enter the amount from line 8 on line 16 and continue on line 17.

	Line 1 is more than $137,407 but not more than $186,306	Line 1 is more than $186,306 but not more than $259,829	Line 1 is more than $259,829	
Amount from line 1				9
	– 137,407.00	– 186,306.00	– 259,829.00	10
Line 9 minus line 10 (**cannot** be negative)	=	=	=	11
	× 14.7 %	× 16.8 %	× 20.5 %	12
Line 11 multiplied by the percentage from line 12	=	=	=	13
	+ 10,801.15	+ 17,989.30	+ 30,341.16	14
Line 13 plus line 14 **British Columbia tax on taxable income**	=	=	=	15

If you completed lines 9 to 15 for a column above, enter the amount from line 15 on line 16 and continue on line 17.

British Columbia tax on taxable income from line 8 or 15				16
British Columbia unallocated tax on split income (complete Form T1206)			+	17
Line 16 plus line 17			=	18
British Columbia non-refundable tax credits from line C in the BC column in Part 3 of your Form T2203				19
Residents of British Columbia only: British Columbia dividend tax credit (use Worksheet BC428MJ)		+		20
British Columbia minimum tax carryover: Amount from line 40427 of your return	× 34.9% =	+		21
Add lines 19 to 21		=	▶ –	22
Line 18 minus line 22 (if negative, enter "0")			=	23
British Columbia additional tax for minimum tax purposes: Amount from line 14 of Part 7 of Form T691	× 34.9% =		+	24
Line 23 plus line 24			=	25
Percentage of income allocated to BC in Part 1 of your Form T2203			× %	26
Line 25 multiplied by the percentage from line 26			=	27

If you were **not** a resident of British Columbia, enter the amount from line 27 on line 38 below and continue on line 39.

Continue on the next page.

(Ce formulaire est disponible en français.)

Amount from line 27 of the previous page — **28**

Adjustments for residents of British Columbia

Total of amounts from lines 58315, 58316, 58330, and 58360 in the BC column in Part 3 of your Form T2203 × 5.06% = — **29**

British Columbia dividend tax credit from line 20 above + — **30**

Line 29 plus line 30 = — **31**

Percentage of income **not** allocated to BC: 100% — **32**

Percentage from line 26 above – % — **33**

Line 32 minus line 33 = % ▶ × % — **34**

Line 31 multiplied by the percentage from line 34 = ▶ – — **35**

Line 28 minus line 35 (if negative, enter "0") **Adjusted British Columbia income tax** = — **36**

Provincial foreign tax credit (complete Form T2036) – — **37**

Line 36 minus line 37 (if negative, enter "0") = — **38**

British Columbia tax reduction

If your net income from line 23600 of your return is **$40,807 or more**, enter "0" on line 47 and continue on line 48.
If it is **less than $40,807**, complete the following calculation:

Basic reduction **Claim $562** — **39**

Net income from line 23600 of your return — **40**

Base amount – 25,020 00 — **41**

Line 40 minus line 41 (if negative, enter "0") = — **42**

Applicable rate × 3.56% — **43**

Line 42 multiplied by the percentage from line 43 = ▶ – — **44**

Line 39 minus line 44 (if negative, enter "0") = — **45**

Percentage of income allocated to BC from Part 1 of your Form T2203 × % — **46**

Line 45 multiplied by the percentage from line 46 **British Columbia tax reduction** = ▶ – — **47**

Line 38 minus line 47 (if negative, enter "0") = — **48**

British Columbia logging tax credit from Form FIN 542S or Form FIN 542P – — **49**

Line 48 minus line 49 (if negative, enter "0") = — **50**

British Columbia political contributions made in 2025 **60400** — **51**

British Columbia political contribution tax credit (use Worksheet BC428MJ) **(maximum $500)** – — **52**

Line 50 minus line 52 (if negative, enter "0") = — **53**

British Columbia employee share ownership plan tax credit:

ESOP 20 certificate number — Tax credit amount indicated on the certificate **60450** — •**54**

British Columbia employee venture capital corporation tax credit:

EVCC 30 certificate number — Tax credit amount indicated on the certificate **60470** + — •**55**

Total ESOP and EVCC credits:
Line 54 plus line 55 **(maximum $2,000)** = ▶ – — **56**

Line 53 minus line 56 (if negative, enter "0") = — **57**

British Columbia mining flow-through share tax credit (complete Form T1231) **68810** – — •**58**

Line 57 minus line 58 (if negative, enter "0")
Enter this amount on **line 9** in Part 5 of your Form T2203. **British Columbia tax** = — **59**

See the privacy notice on your return.

British Columbia Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2025
Schedule BC(S2)MJ

Protected B when completed

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

Attach a copy of this schedule to your paper return.

If your spouse or common-law partner was **not** a resident of British Columbia at the end of the year, complete Form BC428 or Form BC428MJ in Part 4, and this schedule, as if they were a resident of British Columbia at the end of the year.

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

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form BC428 or in the BC column in Part 3 of their Form T2203.

If your spouse or common-law partner is **not** filing a return, use the amounts they would enter on their Form BC428 as if they were filing a return, and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1960 or earlier)**:**
Enter the amount from line 58080 of their Form BC428. **1**

Pension income amount:
Enter the amount from line 58360 of their Form BC428. **(maximum $1,000)** + **2**

Disability amount:
Enter the amount from line 58440 of their Form BC428. + **3**

Tuition amount:
Enter the provincial amount designated to you from their forms T2202, TL11A, or TL11C.
(If they were not a resident of British Columbia, complete Schedule BC(S11)MJ using their information to calculate the amount to enter.) + **4**

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

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 6 if it is **$49,279 or less**.
If it is **more than $49,279**, enter the result of the following calculation:

Amount from line 8 or line 15 (whichever applies) of their Form BC428 ÷ 5.06% = **6**

Amount from line 58040 of their Form BC428 **7**

Amount from line 33 of their Form BC428 + **8**

Amount from line 58560 of their Form BC428 + **9**

Add lines 7 to 9. = ► − **10**

Spouse's or common-law partner's adjusted taxable income:
Line 6 minus line 10 (if negative, enter "0") = ► − **11**

Line 5 minus line 11 (if negative, enter "0")
Enter this amount on **line 58640** in the BC column in Part 3 of your Form T2203. **British Columbia amounts transferred from your spouse or common-law partner** = **12**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

British Columbia Tuition and Education Amounts

T2203 – 2025
Schedule BC(S11)MJ

Protected B when completed

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

Use your Tuition and Enrolment Certificate (T2202, TL11A, or TL11C) or any other official tuition tax receipts to complete this schedule. If you were a student who was **not** a resident of British Columbia at the end of the year but you have income allocated to British Columbia in Part 1 of your Form T2203, complete this schedule to calculate your British Columbia tuition and education amounts.

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

Attach a copy of this schedule to your paper return.

Unused tuition and education amounts:
Enter your unused federal tuition, education, and textbook amounts from your 2024 notice of assessment or reassessment. **1**

Enter the amount from line 8 of your federal Schedule 11. + **2**

Line 1 plus line 2 **Total available tuition and education amounts** = **3**

As the student, enter the amount from line 26000 of your return on line 4 if it is **$49,279 or less**.
If it is **more than $49,279**, enter the result of the following calculation:

Amount from line 8 or 15 (whichever applies) of Form BC428MJ in Part 4 of your Form T2203 ÷ 5.06% = **4**

Enter the amount from Subtotal (S11)MJ of the BC column in Part 3 of Form T2203. − **5**

Line 4 minus line 5 (if negative, enter "0") = **6**

Unused tuition and education amounts claimed for 2025:
Enter **whichever is less:** amount from line 1 or line 6. − ► **7**

Line 6 minus line 7 = **8**

2025 tuition amount:
Enter **whichever is less:** amount from line 2 or line 8. + **9**

Line 7 plus line 9 **British Columbia tuition and education amounts claimed by the student for 2025** = **10**

If you are the student, enter the amount from line 10 on **line 58560** in the BC column in Part 3 of your Form T2203.
If you are the designated individual, complete the following section to claim the student's unused provincial tuition amount available to transfer.

Amount from line 2 above **(maximum $5,000)** **11**

Amount from line 9 above − **12**

Line 11 minus line 12 (if negative, enter "0") **Unused provincial tuition amount available to transfer** = **13**

Enter the provincial amount the student is transferring to a designated individual as shown on their Tuition and Enrolment Certificate (**cannot** be more than the amount at line 13). **British Columbia tuition amount transferred** **14**

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

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

BRITISH COLUMBIA

T2203 – 2025

Worksheet BC428MJ

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

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

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

- **$43,169 or less**, enter $5,799 on line 58080 in the BC column in Part 3
- **$81,829 or more**, enter "0" on line 58080 in the BC column in Part 3

Otherwise, complete the calculation below.

Maximum amount			5,799 00	1
Amount from line 23600 of your return		2		
Income threshold	– 43,169 00	3		
Line 2 minus line 3 (if negative, enter "0")	=	4		
Applicable rate	× 15%	5		
Line 4 multiplied by the percentage from line 5	=	6	► –	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the BC column in Part 3.			=	7

Line 58120 – Spouse or common-law partner amount

Base amount		12,181 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") Enter this amount on **line 58120** in the BC column in Part 3. **(maximum $11,073)**		=	3

Line 58160 – Amount for an eligible dependant

Base amount		12,181 00	1
Your eligible dependant's net income from line 23600 of their return		–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line 58160** in the BC column in Part 3. **(maximum $11,073)**		=	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	24,810 00	24,810 00	24,810 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,659 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58120 or line 58160 in the BC column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58175** in the BC column in Part 3.				6

(Ce formulaire est disponible en français.)

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2025:

Base amount				9,699 00	1
Maximum amount			5,659 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	–	3,285 00			4
Line 3 minus line 4 (if negative, enter "0")	=		▶ –		5
Line 2 minus line 5 (if negative, enter "0")			=	▶ +	6
Line 1 plus line 6 Enter this amount on **line 58440** in the BC column in Part 3.			**(maximum $15,358)**	=	7

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				9,699 00	1

If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12.
If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.

Maximum amount			5,659 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	–	3,285 00			4
Line 3 minus line 4 (if negative, enter "0")	=		▶ –		5
Line 2 minus line 5 (if negative, enter "0")			=	▶ +	6
Line 1 plus line 6			**(maximum $15,358)**	=	7
Enter the amount from line 37 of the dependant's Form BC428.				+	8
Line 7 plus line 8				=	9
Dependant's taxable income from line 26000 of their return				–	10
Line 9 minus line 10 (if negative, enter "0")				=	11
Enter **whichever is less:** amount from line 7 or line 11.			**Allowable amount for this dependant**		12

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return			1
Enter **whichever is less:** $2,689 **or** 3% of the amount on line 23600 of your return.		–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the BC column in Part 3.		=	3

Line 58729 – Allowable amount of medical expenses for other dependants

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

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter **whichever is less:** $2,689 **or** 3% of the dependant's net income from line 23600 of their return.	–	–	–	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58729** in the BC column in Part 3.				4

Line 58969 – Donations and gifts

Enter the amount from line 12 of your federal Schedule 9.									1
Enter **whichever is less:** amount from line 1 or $200.							–		2
Line 1 minus line 2							=		3
Enter your taxable income from line 26000 of your return.			4						
Income threshold	–	259,829 00	5						
Line 4 minus line 5 (if negative enter "0")	=		6						
Enter the amount from line 3.			A						
Enter **whichever is less:** amount from line 3 or line 6.	–		B	×	20.5%	=			7
Amount A minus amount B	=		C	×	16.8%	=	+		8
Enter the amount from line 2.			D	×	5.06%	=	+		9
Add lines 7 to 9. Enter this amount on **line 58969** in the BC column in Part 3.						**Donations and gifts**	=		10

Line 20 – British Columbia dividend tax credit

Amount from line 12000 of your return			A						
Amount from line 12010 of your return	–		B	×	1.96%	=			1
Amount A minus amount B	=		C	×	12%	=	+		2
Line 1 plus line 2 Enter this amount on **line 20** of Form BC428MJ in Part 4.							=		3

Line 52 – British Columbia political contribution tax credit

If your total political contributions are **more than $1,150**, enter $500 on line 52 of Form BC428MJ in Part 4.
If not, use the amount from line 60400 of Form BC428MJ to complete the appropriate column below.

	Line 60400 is $100 or less	Line 60400 is more than $100 but not more than $550	Line 60400 is more than $550	
Enter your total political contributions from line 60400 of Form BC428MJ in Part 4.				1
	– 0 00	– 100 00	– 550 00	2
Line 1 minus line 2 (**cannot** be negative)	=	=	=	3
	× 75%	× 50%	× 33.33%	4
Line 3 multiplied by the percentage from line 4	=	=	=	5
	+ 0 00	+ 75 00	+ 300 00	6
Line 5 plus line 6 Enter this amount on **line 52** of Form BC428MJ in Part 4.	=	=	=	7

Yukon

Part 4 – Yukon Tax (multiple jurisdictions)

T2203 – 2025
Form YT428MJ

Protected B when completed

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

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

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

	Line 1 is $57,375 or less	Line 1 is more than $57,375 but not more than $114,750	Line 1 is more than $114,750 but not more than $177,882	Line 1 is more than $177,882 but not more than $500,000	Line 1 is more than $500,000	
Amount from line 1						2
Line 2 minus line 3 (**cannot** be negative)	− 0 00 =	− 57,375 00 =	− 114,750 00 =	− 177,882 00 =	− 500,000 00 =	3 / 4
Line 4 multiplied by the percentage from line 5	× 6.4% =	× 9% =	× 10.9% =	× 12.8% =	× 15% =	5 / 6
Line 6 plus line 7 **Yukon tax on taxable income**	+ 0 00 =	+ 3,672 00 =	+ 8,835 75 =	+ 15,717 14 =	+ 56,948 24 =	7 / 8

Yukon tax on taxable income from line 8		9
Yukon unallocated tax on split income (complete Form T1206)	+	10
Line 9 plus line 10	=	11
Yukon non-refundable tax credits from line D in the YT column in Part 3 of your Form T2203		12
Residents of Yukon only: Yukon dividend tax credit (use Worksheet YT428MJ)	+	13
Yukon minimum tax carryover: Amount from line 40427 of your return × 44.14% =	+	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 14 of Part 7 of Form T691 × 43.9% =	+	17
Line 16 plus line 17	=	18
Percentage of income allocated to YT in Part 1 of your Form T2203	× %	19
Line 18 multiplied by the percentage from line 19	=	20

If you were **not** a resident of Yukon, enter the amount from line 20 on line 45 below and continue on line 46.

Adjustments for residents of Yukon

Total of amounts from lines 58189, 58310, 58326, 58330, and 58360 in the YT column in Part 3 of your Form T2203 × 6.4% =		21
Yukon dividend tax credit from line 13 above	+	22
Line 21 plus line 22	=	23
Percentage of income **not** allocated to YT:	100%	24
Percentage from line 19	− %	25
Line 24 minus line 25	= % ▶ × %	26
Line 23 multiplied by the percentage from line 26	= ▶	27
Line 20 minus line 27 (if negative, enter "0") **Adjusted Yukon income tax**	=	28
Territorial foreign tax credit (complete Form T2036)	−	29
Line 28 minus line 29 (if negative, enter "0")	=	30

Continue on the next page.

(Ce formulaire est disponible en français.)

Amount from line 30 of the previous page				31
Business investment tax credit:				
Enter the tax credit amount from your Certificate YBITC-1.	63810		• 32	
Unused business investment tax credit from your most recent notice of assessment or reassessment		+	33	
Line 32 plus line 33		=	34	
Amount from line 31 above			35	
Enter **whichever is less:** amount from line 34 or line 35. **Business investment tax credit (maximum $25,000)**				– 36

Unused business investment tax credit:				
Amount from line 34			37	
Amount from line 36		–	38	
Line 37 minus line 38		=	39	
Request for carryback of unused business investment tax credit:				
Amount from line 39 that you want to carry back to **2024**	63811		• 40	
Amount from line 39 that you want to carry back to **2023**	63812		• 41	
Amount from line 39 that you want to carry back to **2022**	63813		• 42	

Line 31 minus line 36				= 43
Yukon First Nations income tax credit (complete Form YT432)	63860			– • 44
Line 43 minus line 44				= 45
Yukon political contributions made in 2025	63850		46	
Yukon political contribution tax credit (use Worksheet YT428MJ) **(maximum $650)**				– 47
Line 45 minus line 47 (if negative, enter "0") Enter this amount on **line 10** in Part 5 of your Form T2203. **Yukon tax**				= 48

See the privacy notice on your return.

Yukon

Yukon Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2025
Schedule YT(S2)MJ

Protected B when completed

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

Attach a copy of this schedule to your paper return.

If your spouse or common-law partner was **not** a resident of Yukon at the end of the year, complete Form YT428 or Form YT428MJ in Part 4, and this schedule, as if they were a resident of Yukon at the end of the year.

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

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form YT428 or in the YT column in Part 3 of their Form T2203.

If your spouse or common-law partner is **not** filing a return, use the amounts they would enter on their Form YT428 as if they were filing a return, and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1960 or earlier)**:**
Enter the amount from line 58080 of their Form YT428. **1**

Caregiver amount for infirm children under 18 years of age:
Enter the amount from line 58189 of their Form YT428. + **2**

Pension income amount:
Enter the amount from line 58360 of their Form YT428. **(maximum $2,000)** + **3**

Disability amount:
Enter the amount from line 58440 of their Form YT428. + **4**

Tuition amount:
Enter the territorial amount designated to you from their forms T2202, TL11A, or TL11C.
(If they were **not** a resident of Yukon, complete Schedule YT(S11)MJ using their information to calculate the amount to enter.) + **5**

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

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 7 if it is **$57,375 or less**.
If it is **more than $57,375**, enter the result of the following calculation:

Amount from line 8 of their Form YT428 ÷ 6.4% = **7**

Amount from line 58040 of their Form YT428 **8**

Amount from line 24 of their Form YT428 + **9**

Amount from line 58560 of their Form YT428 + **10**

Add lines 8 to 10. = ► – **11**

Spouse's or common-law partner's adjusted taxable income:
Line 7 minus line 11 (if negative, enter "0") = ► – **12**

Line 6 minus line 12 (if negative, enter "0")
Enter this amount on **line 58640** in the YT column in Part 3 of your Form T2203.

Yukon amounts transferred from your spouse or common-law partner = **13**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Yukon

Yukon Tuition, Education, and Textbook Amounts

T2203 – 2025
Schedule YT(S11)MJ

Protected B when completed

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

Use your Tuition and Enrolment Certificate (T2202, TL11A, or TL11C) or any other official tuition tax receipts to complete this schedule. If you were a student who was **not** a resident of Yukon at the end of the year, but you have income allocated to Yukon in Part 1 of your Form T2203, complete this schedule to calculate your Yukon tuition, education, and textbook amounts.

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

Attach a copy of this schedule to your paper return.

Unused tuition, education, and textbook amounts:
Enter your unused federal tuition, education, and textbook amounts from your 2024 notice of assessment or reassessment. **1**

Enter the amount from line 1 of your federal Schedule 11.				**2**	
Enter the amount from line 7 of your federal Schedule 11.		+		**3**	
Line 2 plus line 3	**Total eligible tuition fees paid for 2025**	=		► +	**4**
Line 1 plus line 4	**Total available tuition, education, and textbook amounts**			=	**5**

As the student, enter the amount from line 26000 of your return on line 6 if it is **$57,375 or less**.
If it is **more than $57,375**, enter the result of the following calculation:

Amount from line 8 of Form YT428MJ in Part 4 of your Form T2203		÷ 6.4% =		**6**	
Enter the amount from Subtotal (S11)MJ in the YT column in Part 3 of your Form T2203.			–	**7**	
Line 6 minus line 7 (if negative, enter "0")			=	**8**	
Unused tuition, education, and textbook amounts claimed for 2025: Enter **whichever is less:** amount from line 1 or line 8.			–	►	**9**
Line 8 minus line 9			=	**10**	

2025 tuition amount:
Enter **whichever is less:** amount from line 4 or line 10. + **11**

Line 9 plus line 11	**Yukon tuition, education, and textbook amounts claimed by the student for 2025**	=	**12**

If you are the student, enter the amount from line 12 on **line 58560** in the YT column in Part 3 of your Form T2203.
If you are the designated individual, complete the section below to claim the student's current year unused territorial tuition amount available to transfer.

Amount from line 4 above	**(maximum $5,000)**		**13**
Amount from line 11 above		–	**14**
Line 13 minus line 14 (if negative, enter "0")	**Unused territorial tuition amount available to transfer**	=	**15**

Enter the territorial amount the student is transferring to a designated individual as shown on their Tuition and Enrolment Certificate (**cannot** be more than the amount at line 15).	**Yukon tuition amount transferred**	**16**

Enter the amount from line 16 on **line 58600** in the YT column in Part 3 of your Form T2203 **or** on **line 5** of your Schedule YT(S2)MJ.

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Yukon

Worksheet YT428MJ

T2203 – 2025

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

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return		1
Enter **whichever is less:** $2,834 **or** 3% of the amount on line 23600 of your return.	–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the YT column in Part 3.	=	3

Line 13 – Yukon dividend tax credit

Amount from line 12000 of your return			A					
Amount from line 12010 of your return	–		B	×	0.67%	=		1
Amount A minus amount B	=		C	×	12.02%	=	+	2
Line 1 plus line 2 Enter this amount on **line 13** of Form YT428MJ in Part 4.							=	3

Line 47 – Yukon political contribution tax credit

If your total political contributions are **more than $1,275**, enter $650 on line 47 of Form YT428MJ in Part 4.
If **not**, use the amount from line 63850 of Form YT428MJ to complete the appropriate column below.

	Line 63850 is $400 or less	Line 63850 is more than $400 but not more than $750	Line 63850 is more than $750	
Enter your total political contributions from line 63850 of Form YT428MJ in Part 4.				1
	– 0 00	– 400 00	– 750 00	2
Line 1 minus line 2 (**cannot** be negative)	=	=	=	3
	× 75%	× 50%	× 33.33%	4
Line 3 multiplied by the percentage from line 4	=	=	=	5
	+ 0 00	+ 300 00	+ 475 00	6
Line 5 plus line 6 Enter this amount on **line 47** of Form YT428MJ in Part 4.	=	=	=	7

(Ce formulaire est disponible en français.)

Part 4 – Northwest Territories Tax (multiple jurisdictions)

T2203 – 2025
Form NT428MJ

Protected B when completed

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

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

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

	Line 1 is $51,964 or less	Line 1 is more than $51,964 but not more than $103,930	Line 1 is more than $103,930 but not more than $168,967	Line 1 is more than $168,967	
Amount from line 1					2
	– 0 00	– 51,964 00	– 103,930 00	– 168,967 00	3
Line 2 minus line 3 (**cannot** be negative)	=	=	=	=	4
	× 5.9%	× 8.6%	× 12.2%	× 14.05%	5
Line 4 multiplied by the percentage from line 5	=	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 3,065 88	+ 7,534 95	+ 15,469 47	7
Northwest Territories tax on taxable income	=	=	=	=	8

Northwest Territories tax on taxable income from line 8		9
Northwest Territories unallocated tax on split income (complete Form T1206)	+	10
Line 9 plus line 10	=	11
Northwest Territories non-refundable tax credits from line D in the NT column in Part 3 of your Form T2203		12
Residents of Northwest Territories only: Northwest Territories dividend tax credit (use Worksheet NT428MJ)	+	13
Northwest Territories minimum tax carryover: Amount from line 40427 of your return × 45% =	+	14
Add lines 12 to 14.	= ▶	15
Line 11 minus line 15 (if negative, enter "0")	=	16
Northwest Territories additional tax for minimum tax purposes: Amount from line 14 of Part 7 of Form T691 × 45% =	+	17
Line 16 plus line 17	=	18
Percentage of income allocated to NT in Part 1 of your Form T2203	× %	19
Line 18 multiplied by the percentage from line 19	=	20

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

Adjustments for residents of the Northwest Territories

Amount from line 58360 in the NT column in Part 3 of your Form T2203 × 5.9% =			21
Northwest Territories dividend tax credit from line 13 above	+		22
Line 21 plus line 22	=		23
Percentage of income **not** allocated to NT:	100%	24	
Percentage from line 19 above	– %	25	
Line 24 minus line 25	= % ▶	× %	26
Line 23 multiplied by the percentage from line 26	=	▶	27
Line 20 minus line 27 (if negative, enter "0") **Adjusted Northwest Territories income tax**			28
Territorial foreign tax credit (complete Form T2036)			29
Line 28 minus line 29 (if negative, enter "0")			30
Northwest Territories political contributions made in 2025 **62550**			31
Northwest Territories political contributions tax credit (use Worksheet NT428MJ) **(maximum $500)**			32
Line 30 minus 32 (if negative, enter "0") Enter this amount on **line 11** in Part 5 of your Form T2203. **Northwest Territories tax**			33

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Northwest Territories Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2025
Schedule NT(S2)MJ
Protected B when completed

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

Attach a copy of this schedule to your paper return.

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 Form 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 they entered on their Form NT428 or in the NT column in Part 3 of their Form T2203.

If your spouse or common-law partner is **not** filing a return, use the amounts that they would enter on their Form NT428 as if they were filing a return, and attach their information slips.

Age amount (if your spouse or common-law partner was born in 1960 or earlier)**:**
Enter the amount from line 58080 of their Form NT428. **1**

Pension income amount:
Enter the amount from line 58360 of their Form NT428. **(maximum $1,000)** + **2**

Disability amount:
Enter the amount from line 58440 of their Form NT428. + **3**

Tuition and education amounts:
Enter the territorial amount designated to you from their forms T2202, TL11A, or TL11C.
(If they were not a resident of the Northwest Territories, complete Schedule NT(S11)MJ using their information to calculate the amount to enter.) + **4**

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

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 6 if it is **$51,964 or less**.
If it is **more than $51,964**, enter the result of the following calculation:

Amount from line 8 of their Form NT428 ÷ 5.9% = **6**

Amount from line 58040 of their Form NT428 **7**

Amount from line 23 of their Form NT428 + **8**

Amount from line 58560 of their Form NT428 + **9**

Add lines 7 to 9. = ► – **10**

Spouse's or common-law partner's adjusted taxable income:
Line 6 minus line 10 (if negative, enter "0") = ► – **11**

Line 5 minus line 11 (if negative, enter "0")
Enter this amount on **line 58640** in the NT column in Part 3 of your Form T2203.
Northwest Territories amounts transferred from your spouse or common-law partner = **12**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Northwest Territories Tuition and Education Amounts

T2203 – 2025
Schedule NT(S11)MJ
Protected B when completed

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

Use your Tuition and Enrolment Certificate (T2202, TL11A, or TL11C) or any other official tuition tax receipts to complete this schedule.
If you were a student who was **not** a resident of the Northwest Territories at the end of the year but you have income allocated to the Northwest Territories in Part 1 of your Form T2203, complete this schedule to calculate your Northwest Territories tuition and education amounts.

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

Attach a copy of this schedule to your paper return.

Unused tuition and education amounts:
Enter your unused federal tuition, education, and textbook amounts from your 2024 notice of assessment or reassessment. **1**

Enter the amount from line 8 of your federal Schedule 11. **2**

Education amount for 2025:

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

Number of months from line 32010 of your federal Schedule 11 × $120 = **3**

Number of months from line 32020 of your federal Schedule 11 × $400 = **4**

Add lines 2 to 4. **Total 2025 tuition and education amounts** ▶ **5**

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

As the student, enter the amount from line 26000 of your return on line 7 if it is **$51,964 or less**.
If it is **more than $51,964**, enter the result of the following calculation:

Amount from line 8 of Form NT428MJ in Part 4 of your Form T2203 ÷ 5.9% = **7**

Enter the amount from Subtotal (S11)MJ of the NT column in Part 3 of Form T2203. **8**

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

Unused tuition and education amounts claimed for 2025:
Enter **whichever is less:** amount from line 1 or line 9. ▶ **10**

Line 9 minus line 10 **11**

2025 tuition and education amounts:
Enter **whichever is less:** amount from line 5 or line 11. **12**

Line 10 plus line 12 **Northwest Territories tuition and education amounts claimed by the student for 2025** **13**

If you are the student, enter the amount from line 13 on **line 58560** in the NT column in Part 3 of your Form T2203.
If you are the designated individual, complete the following section to claim the student's current-year unused territorial tuition and education amounts available to transfer.

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

Amount from line 12 above **15**

Line 14 minus line 15 (if negative, enter "0") **Unused territorial tuition and education amounts available to transfer** **16**

Enter the territorial amount the student is transferring to a designated person as shown on their Tuition and Enrolment Certificate (**cannot** be more than the amount at line 16). **Northwest Territories tuition and education amounts transferred** **17**

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

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Northwest Territories

T2203 – 2025

Worksheet NT428MJ

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

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

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

- **$45,522 or less**, enter $8,727 on line 58080 in the NT column in Part 3
- **$103,702 or more**, enter "0" on line 58080 in the NT column in Part 3

Otherwise, complete the calculation below.

Maximum amount			8,727 00	1
Amount from line 23600 of your return				2
Income threshold	–	45,522 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Line 4 multiplied by the percentage from line 5	=		► –	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the NT column in Part 3.			=	7

Line 58120 – Spouse or common-law partner amount

Base amount		17,842 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") Enter this amount on **line 58120** in the NT column in Part 3.		=	3

Line 58160 – Amount for an eligible dependant

Base amount		17,842 00	1
Your eligible dependant's net income from line 23600 of their return		–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line 58160** in the NT column in Part 3.		=	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	14,305 00	14,305 00	14,305 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,914 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the NT column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5

Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any).
Enter this amount on **line 58200** in the NT column in Part 3. — 6

(Ce formulaire est disponible en français.)

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	26,111 00	26,111 00	26,111 00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,914 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the NT column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount from on **line 58400** in the NT column in Part 3.				6

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2025:

Base amount			14,469 00	1
Maximum amount		5,914 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	– 3,464 00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6 Enter this amount on **line 58440** in the NT column in Part 3.		**(maximum $20,383)**	=	7

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			14,469 00	1
If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12. If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.				
Maximum amount		5,914 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	– 3,464 00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6		**(maximum $20,383)**	=	7
Enter the amount from line 28 of the dependant's Form NT428.			+	8
Line 7 plus line 8			=	9
Dependant's taxable income from line 26000 of their return			–	10
Line 9 minus line 10 (if negative, enter "0")			=	11
Enter **whichever is less:** amount from line 7 or line 11. **Allowable amount for this dependant**				12

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return		1
Enter **whichever is less:** $2,834 **or** 3% of the amount on line 23600 of your return.	–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line ME** in the NT column in Part 3.	=	3

Line 58729 – Allowable amount of medical expenses for other dependants

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

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
Enter **whichever is less:** $2,834 **or** 3% of the dependant's net income from line 23600 of their return.	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,000 per dependant)**	=	=	=	3
Add the amounts from line 3 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58729** in the NT column in Part 3.				4

Line 13 – Northwest Territories dividend tax credit

Amount from line 12000 of your return		**A**					
Amount from line 12010 of your return	–	**B**	×	6%	=		1
Amount A minus amount B	=	**C**	×	11.5%	=	+	2
Line 1 plus line 2 Enter this amount on **line 13** of Form NT428MJ in Part 4.						=	3

Line 32 – Northwest Territories political contribution tax credit

Calculate the amount to enter on line 32 of Form NT428MJ in Part 4 as follows:

- For contributions of **$100 or less**, enter the amount of your contributions on line 32
- For contributions of **$900 or more**, enter $500 on line 32

Otherwise, complete the calculation below.

Enter your total political contributions from line 62550 of Form NT428MJ in Part 4.		1
	– 100 00	2
Line 1 minus line 2 (**cannot** be negative)	=	3
	× 50%	4
Line 3 multiplied by the percentage from line 4	=	5
	+ 100 00	6
Line 5 plus line 6 Enter this amount on **line 32** of Form NT428MJ in Part 4. **(maximum $500)**	=	7

Part 4 – Nunavut Tax (multiple jurisdictions)

T2203 – 2025
Form NU428MJ

Protected B when completed

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

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

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

	Line 1 is $54,707 or less	Line 1 is more than $54,707 but not more than $109,413	Line 1 is more than $109,413 but not more than $177,881	Line 1 is more than $177,881	
Amount from line 1					2
	– 0.00	– 54,707.00	– 109,413.00	– 177,881.00	3
Line 2 minus line 3 (**cannot** be negative)	=	=	=	=	4
	× 4%	× 7%	× 9%	× 11.5%	5
Line 4 multiplied by the percentage from line 5	=	=	=	=	6
Line 6 plus line 7	+ 0.00	+ 2,188.28	+ 6,017.70	+ 12,179.82	7
Nunavut tax on taxable income	=	=	=	=	8

Nunavut tax on taxable income from line 8. **9**

Nunavut unallocated tax on split income (complete Form T1206) + **10**

Line 9 plus line 10 = **11**

Nunavut non-refundable tax credits from line D in the NU column in Part 3 of your Form T2203. **12**

Residents of Nunavut only:
Nunavut dividend tax credit (use Worksheet NU428MJ) + **13**

Nunavut minimum tax carryover:
Amount from line 40427 of your return × 45% = + **14**

Add lines 12 to 14. = ▶ – **15**

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

Nunavut additional tax for minimum tax purposes:
Amount from line 14 of Part 7 of Form T691 × 45% = + **17**

Line 16 plus line 17 = **18**

Percentage of income allocated to NU in Part 1 of your Form T2203 × % **19**

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

If you were **not** a resident of Nunavut, enter the amount from line 20 on line 32.

Adjustments for residents of Nunavut

Total of amounts from lines 58230 and 58360 in the NU column in Part 3 of your Form T2203 × 4% = **21**

Nunavut dividend tax credit from line 13 above + **22**

Line 21 plus line 22 = **23**

Percentage of income **not** allocated to NU: 100% **24**

Percentage from line 19 – % **25**

Line 24 minus line 25 = % ▶ × % **26**

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

Line 20 minus line 27 (if negative, enter "0") **Adjusted Nunavut income tax** = **28**

Territorial foreign tax credit (complete Form T2036) – **29**

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

Tax credit for volunteer firefighters and search and rescue volunteers **Claim $722** 62290 – **31**

Line 30 minus line 31 (if negative, enter "0")
Enter this amount on **line 12** in Part 5 of your Form T2203. **Nunavut tax** = **32**

Complete this chart if you are claiming an amount for young children less than 6 years old on line 58230 in the NU column in Part 3 of your Form T2203.

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

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

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Nunavut Amounts Transferred from your Spouse or Common-Law Partner

T2203 – 2025
Schedule NU(S2)MJ

Protected B when completed

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

Attach a copy of this schedule to your paper return.

If your spouse or common-law partner was **not** a resident of Nunavut at the end of the year, complete Form NU428 or Form NU428MJ in Part 4, and this schedule, as if they were a resident of Nunavut at the end of the year.

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

If your spouse or common-law partner is filing a return, use the amounts that they entered on their Form NU428 or in the NU column in Part 3 of their Form T2203.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form NU428 as if they were filing a return, and attach their information slips.

Amount for young children less than 6 years of age:
Enter the amount from line 58230 of their Form NU428. **1**

Age amount (if your spouse or common-law partner was born in 1960 or earlier)**:**
Enter the amount from line 58080 of their Form NU428. + **2**

Pension income amount:
Enter the amount from line 58360 of their Form NU428. **(maximum $2,000)** + **3**

Disability amount:
Enter the amount from line 58440 of their Form NU428. + **4**

Tuition, education, and textbook amounts:
Enter the territorial amount designated to you from their forms T2202, TL11A or TL11C.
(if they were not a resident of Nunavut, complete Schedule NU(S11)MJ using their information to calculate the amount to enter) + **5**

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

Spouse's or common-law partner's taxable income:
Enter the amount from line 26000 of their return on line 7 if it is **$54,707 or less**.
If it is **more than $54,707**, enter the result of the following calculation:

Amount from line 8 of their Form NU428 ÷ 4% = **7**

Amount from line 58040 of their Form NU428 **8**

Amount from line 24 of their Form NU428 + **9**

Amount from line 58560 of their Form NU428 + **10**

Add lines 8 to 10. = ► – **11**

Spouse's or common-law partner's adjusted taxable income:
Line 7 minus line 11 (if negative, enter "0") = ► – **12**

Line 6 minus line 12 (if negative, enter "0")
Enter this amount on **line 58640** in the NU column in Part 3 of your Form T2203. **Nunavut amounts transferred from your spouse or common-law partner** = **13**

See the privacy notice on your return.

(Ce formulaire est disponible en français.)

Nunavut Tuition, Education, and Textbook Amounts

T2203 – 2025
Schedule NU(S11)MJ

Protected B when completed

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

Use your Tuition and Enrolment Certificate (T2202, TL11A, or TL11C) or any other official tuition tax receipts to complete this schedule.
If you were a student who was **not** a resident of Nunavut at the end of the year but you have income allocated to Nunavut in Part 1 of your Form T2203, complete this schedule to calculate your Nunavut tuition, education, and textbook amounts.

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

Attach a copy of this schedule to your paper return.

Unused tuition, education, and textbook amounts:
Enter your unused federal tuition, education, and textbook amounts from your 2024 notice of assessment or reassessment. **1**

Enter the amount from line 8 of your federal Schedule 11. **2**

Education and textbook amounts for 2025:
If you ticked box 32005 of your federal Schedule 11, do **not** complete lines 3 and 4. Instead, complete lines 6 and 7 using the number of months you entered on lines 32010 and 32020 of your federal Schedule 11 (up to a maximum of 12 months).

Part-time students

Education amount:
Number of months from line 32010 of your federal Schedule 11 × $120 = **3**

Textbook amount:
Number of months from line 32010 of your federal Schedule 11 × $20 = + **4**

Line 3 plus line 4 = ► + **5**

Full-time students

Education amount:
Number of months from line 32020 of your federal Schedule 11 × $400 = **6**

Textbook amount:
Number of months from line 32020 of your federal Schedule 11 × $65 = + **7**

Line 6 plus line 7 = ► + **8**

Add lines 2, 5 and 8. **Total 2025 tuition, education and textbook amounts** = ► + **9**

Line 1 plus line 9 **Total available tuition, education, and textbook amounts** = **10**

Continue on the next page.

(Ce formulaire est disponible en français.)

As the student, enter the amount from line 26000 of your return on line 11 if it is **$54,707 or less**.
If it is **more than $54,707**, enter the result of the following calculation:

Amount from line 8 of Form NU428MJ in Part 4 of your Form T2203		÷ 4% =			11
Enter the amount from Subtotal (S11)MJ in the NU column in Part 3 of your Form T2203.			–		12
Line 11 minus line 12 (if negative, enter "0")			=		13
Unused tuition, education, and textbook amounts claimed for 2025: Enter **whichever is less**: amount from line 1 or line 13			–	►	14
Line 13 minus line 14			=		15
2025 tuition, education, and textbook amounts: Enter **whichever is less**: amount from line 9 or line 15				+	16
Line 14 plus line 16	**Nunavut tuition, education, and textbook amounts claimed by the student for 2025**			=	17

If you are the student, enter the amount from line 18 on line 58560 in the NU column in Part 3 of your Form T2203.
If you are the designated individual, complete the following section to claim the student's current-year unused territorial tuition, education, and textbook amounts available to transfer.

Amount from line 9	**(maximum $5,000)**			18
Amount from line 16			–	19
Line 18 minus line 19 (if negative, enter "0")	**Unused territorial tuition, education, and textbook amounts available to transfer**		=	20
Enter the territorial amount the student is transferring to a designated person as shown on their Tuition and Enrolment Certificate (**cannot** be more than the amount at line 20).	**Nunavut tuition, education, and textbook amounts transferred**			21

Enter the amount from line 21 on line 58600 in the NU column in Part 3 of your Form T2203 **or** on line 5 of your Schedule NU(S2)MJ.

See the privacy notice on your return.

T2203 – 2025

Worksheet NU428MJ

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

Line 58080 – Age amount (if you were born in 1960 or earlier)

If the amount from line 23600 of your return is:

- **$45,522 or less**, enter $12,303 on line 58080 in the NU column in Part 3
- **$127,542 or more,** enter "0" on line 58080 in the NU column in Part 3

Otherwise, complete the calculation below.

Maximum amount			12,303.00	1
Amount from line 23600 of your return				2
Income threshold	–	45,522.00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	×	15%		5
Line 4 multiplied by the percentage from line 5	=		► –	6
Line 1 minus line 6 (if negative, enter "0") Enter this amount on **line 58080** in the NU column in Part 3.			=	7

Line 58120 – Spouse or common-law partner amount

Base amount		19,274.00	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") Enter this amount on **line 58120** in the NU column in Part 3.		=	3

Line 58160 – Amount for an eligible dependant

Base amount		19,274.00	1
Your eligible dependant's net income from line 23600 of their return		–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount on **line 58160** in the NU column in Part 3.		=	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		14,305.00		14,305.00		14,305.00	1
Dependant's net income from line 23600 of their return	–		–		–		2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,914 per dependant)**	=		=		=		3
Amount claimed for this dependant on line 58160 in the NU column in Part 3, if any	–		–		–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		=		=		5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58200** in the NU column in Part 3.							6

(Ce formulaire est disponible en français.)

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	26,111.00	26,111.00	26,111.00	1
Dependant's net income from line 23600 of their return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0") **(maximum $5,914 per dependant)**	=	=	=	3
Amount claimed for this dependant on line 58160 in the NU column in Part 3, if any	–	–	–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=	=	=	5
Add the amounts from line 5 of columns 1, 2, and 3 (and others, if any). Enter this amount on **line 58400** in the NU column in Part 3.				6

Line 58440 – Disability amount for self

Complete the following calculation if you were **under 18 years of age** on December 31, 2025:

Base amount			16,405.00	1
Maximum amount		5,914.00		2
Total child care and attendant care expenses for you, claimed by you or another person				3
Threshold for child and attendant care expenses	– 3,464.00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6 Enter this amount on **line 58440** in the NU column in Part 3.		**(maximum $22,319)**	=	7

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			16,405.00	1
If the dependant was **under 18 years of age** on December 31, 2025, complete lines 2 to 12. If the dependant was **18 years of age or older**, enter "0" on line 6 and continue on line 7.				
Maximum amount		5,914.00		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	– 3,464.00			4
Line 3 minus line 4 (if negative, enter "0")	=	▶ –		5
Line 2 minus line 5 (if negative, enter "0")		=	▶ +	6
Line 1 plus line 6		**(maximum $22,319)**	=	7
Enter the amount from line 29 of the dependant's Form NU428.			+	8
Line 7 plus line 8			=	9
Dependant's taxable income from line 26000 of their return			–	10
Line 9 minus line 10 (if negative, enter "0")			=	11
Enter **whichever is less**: amount from line 7 or line 11		**Allowable amount for this dependant**		12

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 2008 or later

Medical expenses from line 33099 of your return		1
Enter **whichever is less**: $2,834 **or** 3% of the amount on line 23600 of your return	–	2
Line 1 minus line 2 (if negative, enter "0") Enter this amount 3 on **line ME** in the NU column in Part 3.	=	3

Line 13 – Nunavut dividend tax credit

Amount from line 12000 of your return			**A**					
Amount from line 12010 of your return	–		**B**	×	2.61%	=		1
Amount A minus amount B	=		**C**	×	5.51%	=	+	2
Line 1 plus line 2 Enter this amount on **line 13** of Form NU428MJ in Part 4.							=	3