

Part 4 – Provincial tax (multiple jurisdictions)

Section AB428MJ, Alberta tax

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

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

Alberta income tax rate 10%
Multiply line 1 by line 2. **Alberta tax on taxable income**

Residents of Alberta only: Alberta tax on split income from Form T1206

Add lines 3 and 4.

Enter your Alberta non-refundable tax credits from line C in the Alberta column in Part 3 of this form.

Residents of Alberta only: Alberta dividend tax credit
Credit calculated for line 7 on the *Alberta Worksheet (MJ)*

Residents of Alberta only: Alberta overseas employment tax credit
Amount from line 426 of your federal Schedule 1 × 35% =

Alberta minimum tax carryover:
Amount from line 427 of your federal Schedule 1 × 35% =

Add lines 6 through 9.

Line 5 minus line 10 (if negative, enter "0")

Alberta additional tax for minimum tax purposes
Form T691: line 108 minus line 111 × 35% =

Add lines 11 and 12.

Percentage of income allocated to Alberta from column 5 of the chart in Part 1 of this form

Multiply line 13 by the percentage on line 14.

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

Adjustments for residents of Alberta

Total of Alberta adoption expenses from line 5833 and Alberta pension income amount from line 5836 in the Alberta column in Part 3 of this form × 10% =

Alberta dividend tax credit from line 7 in this section

Alberta overseas employment tax credit from line 8 in this section

Add lines 16, 17, and 18.

Percentage of income not allocated to Alberta: 100% **minus** percentage on line 14

Multiply line 19 by the percentage calculated on line 20.

Line 15 minus line 21 (if negative, enter "0")

Alberta tax on split income from line 4

Percentage of income not allocated to Alberta: 100% **minus** percentage on line 14

Multiply line 23 by the percentage calculated on line 24.

Add lines 22 and 25.

Adjusted Alberta income tax
Residents of Alberta only: Enter the provincial foreign tax credit from Form T2036.
Line 26 minus line 27 (if negative, enter "0")

Alberta political contribution tax credit

Enter your Alberta political contributions made in 2014 from your official receipt called *Annual Contribution*. **6003** 29

Credit calculated for line 30 on the *Alberta Worksheet (MJ)* (maximum \$1,000) 30

Enter your Alberta political contributions made in 2014 from your official receipt called *Senatorial Selection Campaign Contribution*. **6004** 31

Credit calculated for line 32 on the *Alberta Worksheet (MJ)* (maximum \$1,000) + 32

Add lines 30 and 32. **Alberta political contribution tax credit** - 33

Line 28 minus line 33 (if negative, enter "0")

Enter the result on line 8 in Part 5 of this form. **Alberta tax** = 34

See the privacy notice on your return.

Alberta Amounts Transferred From Your Spouse or Common-Law Partner

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

If he or she was **not a resident of Alberta** at the end of the year, complete Form AB428 or AB428MJ and this schedule for him or her as if he or she was a resident of Alberta.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form AB428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form AB428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$36,898 or less, enter \$4,957.

Otherwise, enter the amount from line 5808 of his or her Form AB428.

Pension income amount:

Enter the amount from line 5836 of his or her Form AB428.

(maximum \$1,370)

Disability amount:

Enter the amount from line 5844 of his or her Form AB428.

Tuition and education amounts: Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Alberta, complete Schedule AB(S11)MJ to determine the amount to enter on this line.

Add lines 1 to 4.

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

Enter the amount from line 260 of his or her return.

Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5833 of his or her Form AB428, plus line 13 of his or her Schedule AB(S11).

His or her adjusted taxable income:

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

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

Enter this amount on line 5864 in the Alberta column in Part 3 of Form T2203.

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

		1
+		2
+		3
+		4
=		5

		6
-		7
=		8

		8
-		9
=		9

See the privacy notice on your return.

Alberta Tuition and Education Amounts

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

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

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

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

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment				1
Eligible tuition fees paid for 2014				2
Education amount for 2014: Use columns B and C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 12 months).				
Enter the number of months from column B (do not include any month that is included in column C).		× \$207 =	+	3
Enter the number of months from column C .		× \$691 =	+	4
Add lines 2, 3, and 4.	Total 2014 tuition and education amounts		=	5
Add lines 1 and 5.	Total available tuition and education amounts		=	6
As the student, enter the taxable income from line 260 of your return.				
Total of lines 5804 to 5848 in the Alberta column in Part 3 of Form T2203				7
Line 7 minus line 8 (if negative, enter "0")				8
Unused Alberta tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is less .				9
Line 9 minus line 10				10
2014 tuition and education amounts claimed for 2014: Enter the amount from line 5 or line 11, whichever is less .				11
Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the Alberta column in Part 3 of Form T2203.	Alberta tuition and education amounts claimed by the student for 2014		=	12
				13

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

Enter the amount from line 5. (maximum \$5,000)				14
Amount from line 12.				15
Line 14 minus line 15 (if negative, enter "0")				16
Enter on this line, and on line 5860 in the Alberta column in Part 3 of your Form T2203, or on line 4 of your Schedule AB(S2)MJ, the amount transferred (cannot be more than line 16).	Alberta tuition and education amounts transferred			17

See the privacy notice on your return.

Use these charts to do some of the calculations you may need to complete the Alberta column in Part 3 and Section AB428MJ, *Alberta tax*, in Part 4, of Form T2203. Keep this worksheet for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount			4,957 00	1
Your net income from line 236 of your return				2
Base amount	–	36,898 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Applicable rate	x	15%		5
Multiply line 4 by line 5.	=			6
Line 1 minus line 6 (if negative, enter "0")				7

Enter this amount on line 5808 in the Alberta column.

Line 5812 – Spouse or common-law partner amount

Base amount			17,787 00	1
Spouse's or common-law partner's net income (page 1 of your return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5812 in the Alberta column.

Line 5816 – Amount for an eligible dependant

Base amount			17,787 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter this amount on line 5816 in the Alberta column.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			17,098 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$10,296)		3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed.	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

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

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			26,667 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$10,296)		3
If you claimed this dependant on line 5816 in the Alberta column, enter the amount claimed.	–			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

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

Line 5844 – Disability amount (for self)

Base amount (enter this amount on line 7 if you were 18 years of age or older on December 31, 2014)	13,720 00	1
Supplement calculation if you were under 18 years of age on December 31, 2014		
Maximum supplement	10,296 00	2
Total child care and attendant care expenses for you, claimed by you or by another person		
Base amount	- 2,808 00	3
Line 3 minus line 4 (if negative, enter "0")	=	4
Line 2 minus line 5 (if negative, enter "0")	=	5
Add lines 1 and 6.	=	6
	=	7

Enter this amount on line 5844 in the Alberta column (maximum \$24,016), **unless** you are completing this chart to calculate the amount at line 5848.

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

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

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

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

Line ME – Allowable amount of medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later

Medical expenses from line 330 of your federal Schedule 1		1
Enter \$2,298 or 3% of line 236 of your return, whichever is less .	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

Enter this amount on line ME in the Alberta column.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		1
Enter \$2,298 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	-	2
Line 1 minus line 2 (if negative, enter "0")	=	3

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

Alberta Worksheet (MJ) (continued)

Line 7 – Alberta dividend tax credit

Calculate the amount to enter on line 7 in Section AB428MJ by completing **one** of the **two** following calculations:

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

Line 120 of your return		x	10%	=		
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Enter this amount on line 7 in Section AB428MJ.

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

Line 120 of your return		1				
Line 180 of your return	-	2	x	3.1%	=	
Line 1 minus line 2	=	3	x	10%	=	+
Add lines 4 and 5.						5
						=
						6

Enter this amount on line 7 in Section AB428MJ.

Lines 30 and 32 – Alberta political contribution tax credit

Complete this calculation for each type of Alberta political contribution.

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

Otherwise, complete the appropriate column depending on the amounts on lines 29 or 31.

	Line 29 or 31 is \$200 or less	Line 29 or 31 is more than \$200 but not more than \$1,100	Line 29 or 31 is more than \$1,100	
Enter the amount of your contributions.	-	-	-	1
Line 1 minus line 2 (cannot be negative)	=	=	=	2
Multiply line 3 by line 4.	x	x	x	3
Add lines 5 and 6.	+	+	+	4
	=	=	=	5
	=	=	=	6
	=	=	=	7

Enter the result from line 7 on:

- line 30 in Section AB428MJ for your contributions from your receipt called *Annual Contribution*; or
- line 32 in Section AB428MJ for your contributions from your receipt called *Senatorial Selection Campaign Contribution*.