

Part 4 – Provincial tax (multiple jurisdictions)

Section NL428MJ, Newfoundland and Labrador tax

Complete this section if you have income allocated to Newfoundland and Labrador (NL) in column 4 of the chart in Part 1 of this form.

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

Complete the appropriate column depending on the amount on line 1.

	Line 1 is \$34,254 or less	Line 1 is more than \$34,254 but not more than \$68,508	Line 1 is more than \$68,508
Enter the amount from line 1.	2	2	2
Line 2 minus line 3 (cannot be negative)	3	3	3
Multiply line 4 by line 5.	4	4	4
	5	5	5
	6	6	6
	7	7	7
Newfoundland and Labrador tax on taxable income	8	8	8

Enter your Newfoundland and Labrador tax on taxable income from line 8.

Enter your Newfoundland and Labrador tax on split income from Form T1206.

Add lines 9 and 10.

Enter your Newfoundland and Labrador non-refundable tax credits from line D in the Newfoundland and Labrador column in Part 3 of this form.

Residents of Newfoundland and Labrador only:

NL dividend tax credit:

Eligible dividends paid **before** July 1, 2014

6173

Other than eligible dividends paid **before** July 1, 2014

6168

Credit calculated for line 13 on the *NL Worksheet (MJ)*

Residents of Newfoundland and Labrador only:

NL overseas employment tax credit:

Amount from line 426 of your federal Schedule 1 × 51.3% =

NL minimum tax carryover:

Amount from line 427 of your federal Schedule 1 × 51.3% =

Add lines 12 to 15.

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

NL additional tax for minimum tax purposes:

Amount from line 117 of Form T691 × 51.3% =

Add lines 17 and 18.

Percentage of income allocated to Newfoundland and Labrador from column 5 of the chart in Part 1 of this form

Multiply line 19 by the percentage on line 20.

If you were **not a resident of Newfoundland and Labrador**, enter the amount from line 21 on line 28, and continue.

Adjustments for residents of Newfoundland and Labrador

Total of NL amounts from lines 5833 and 5836 in the NL column in Part 3 of this form

NL dividend tax credit from line 13 in this section

NL overseas employment tax credit from line 14 in this section

Add lines 22, 23, and 24.

Percentage of income not allocated to NL: 100% **minus** percentage on line 20

Multiply line 25 by the percentage calculated on line 26.

Line 21 minus line 27 (if negative, enter "0"); **or**

if you were not a resident of NL, enter the amount from line 21.

	22		
	23		
	24		
	25		
	26		
	27		
Adjusted Newfoundland and Labrador income tax	28		

Continue on the next page. ➔

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed
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Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 28 on the previous page. _____ | _____ 29

Residents of Newfoundland and Labrador only:

Enter the provincial foreign tax credit from Form T2036. - | _____ 30

Line 29 minus line 30 (if negative, enter "0") = | _____ 31

Political contribution tax credit

Newfoundland and Labrador political contributions made in 2014. 6175 | _____ 32

Credit calculated for line 33 on the *NL Worksheet (MJ)* (maximum \$500) - | _____ 33

Line 31 minus line 33 (if negative, enter "0") = | _____ 34

Labour-sponsored venture capital tax credit

Enter the credit amount from Certificate(s) NL LSV-1. 6176 | _____ •35

Line 34 minus line 35 (if negative, enter "0") = | _____ 36

Direct equity tax credit

Enter the credit amount from Form T1272. - | _____ 37

Line 36 minus line 37 (if negative, enter "0") = | _____ 38

NL resort property investment tax credit

Enter the credit amount from Form T1297. - | _____ 39

Line 38 minus line 39 (if negative, enter "0") = | _____ 40

NL venture capital tax credit

Enter the credit amount from Certificate(s) NL VCTC. 6190 | _____ •41

Line 40 minus line 41 (if negative, enter "0") = | _____ 42

Newfoundland and Labrador low-income tax reduction

(for residents of Newfoundland and Labrador only)

If you had a spouse or common-law partner on December 31, 2014, you both have to agree on who will claim this tax reduction.

Only one of you can claim it for your family. However, any unused amount can be claimed by the other person.

Unused low-income tax reduction from your spouse or common-law partner, if applicable 6186 | _____ •43

Line 42 minus line 43 (if negative, enter "0") = | _____ 44

(If you claimed an amount at line 43 enter "0" on line 61 on the next page.)

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
Enter the net income amount from line 236 of the return.	45	45
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232) Add lines 45 and 46.	+ 46 = 47	+ 46 = 47
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	- 48	- 48
Line 47 minus line 48 (if negative, enter "0")	= 49	= 49
Add the amounts from line 49 in column 1 and column 2, if applicable. Enter the result on line 56 on the next page.	Adjusted family income	50

Continue on the next page. ➔

Part 4 – Provincial tax (multiple jurisdictions)

Section NL428MJ, Newfoundland and Labrador tax (continued)

Enter the amount from line 44 on the previous page. 51

Basic reduction	claim \$683	6187		52
Reduction for your spouse or common-law partner	claim \$380	6188	+	53
Reduction for an eligible dependant claimed on line 5816	claim \$380	6189	+	54
Add lines 52, 53 and 54.	(maximum \$1,063)	=		55

Adjusted family income

Enter the amount from line 50 on the previous page.				56
If you claimed an amount on lines 53 or 54, enter \$31,362 ; otherwise enter \$18,547 .	-			57
Line 56 minus line 57 (if negative, enter "0")	=			58
Applicable rate	x	16%		59
Multiply line 58 by line 59.	=			60
Line 55 minus line 60 (if negative, enter "0")				61
	Newfoundland and Labrador low-income tax reduction			
Line 51 minus line 61 (if negative, enter "0")				62
Enter the result on line 1 in Part 5 of this form.				62
	Newfoundland and Labrador tax			

Unused amount of venture capital tax credit available to carry forward to future years

Amount from Certificate(s) NL VCTC				63
Amount from line 40	-			64
Line 63 minus line 64 (if negative, enter "0")				65
	Unused amount			

Unused low-income tax reduction that can be claimed by your spouse or common-law partner

Amount from line 61				66
Amount from line 44	-			67
Line 66 minus line 67 (if negative, enter "0")				68
	Unused amount			

See the privacy notice on your return.

Newfoundland and Labrador 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 Newfoundland and Labrador**, 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 Newfoundland and Labrador** at the end of the year, complete Form NL428 or NL428MJ and this schedule for him or her as if he or she were a resident of Newfoundland and Labrador at the end of the year.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form NL428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form NL428 if he or she were filing a return. Attach his or her information slips, but do not attach the return or 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 \$30,007 or less, enter \$5,476.

Otherwise, enter the amount from line 5808 of his or her Form NL428.

	1
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Pension income amount:

Enter the amount from line 5836 of his or her Form NL428.

(maximum \$1,000)

+	2
---	---

Disability amount:

Enter the amount from line 5844 of his or her Form NL428.

+	3
---	---

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 Newfoundland and Labrador, complete Schedule NL(S11)MJ to determine the amount to enter on this line.

+	4
---	---

Add lines 1 to 4.

=	5
---	---

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

Enter the amount from line 260 of his or her return if it is \$34,254 or less. If the taxable income is more than \$34,254, enter instead the result of the following calculation: amount from line 41 of his or her Form NL428 divided by 7.7%.

	6
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Enter the total of lines 5804, 5824, 5828, 5832, 5829, 5830, 5831, and 5833 of his or her Form NL428 plus line 13 of his or her NL(S11).

-	7
---	---

His or her adjusted taxable income:

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

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

Enter this amount on line 5864 in the Newfoundland and Labrador column in Part 3 of Form T2203.

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

-	8
=	9

See the privacy notice on your return.

Newfoundland and Labrador Tuition and Education Amounts

If you were a **student** who was a **resident of Newfoundland and Labrador**, complete the regular Schedule NL(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 Newfoundland and Labrador** but you have income allocated to that province in column 4 in Part 1 of Form T2203, **complete this schedule** to calculate your Newfoundland and Labrador tuition and education amounts to claim on line 5856 in the Newfoundland and Labrador column in Part 3 of Form T2203.

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

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

Unused federal tuition, education, and textbook amounts from your 2013 notice of assessment or notice of reassessment

		1
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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).

	× \$60 =	+		3
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Enter the number of months from column **C**.

	× \$200 =	+		4
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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
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As the student, enter the amount of your taxable income from line 260 of your return if it is \$34,254 or less. If your taxable income is more than \$34,254, enter instead the result of the following calculation: amount from line 9 of section NL428MJ in Part 4 of your Form T2203 divided by 7.7%.

		7
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Total of lines 5804 to 5848 in the Newfoundland and Labrador column in Part 3 of Form T2203

-		8
---	--	---

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

=		9
---	--	---

Unused NL tuition and education amounts claimed for 2014:
Enter the amount from line 1 or line 9, whichever is **less**.

-		▶		10
---	--	---	--	----

Line 9 minus line 10

=		11
---	--	----

2014 tuition and education amounts claimed for 2014:
Enter the amount from line 5 or line 11, whichever is **less**.

+		12
---	--	----

Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NL column in Part 3 of Form T2203.

Newfoundland and Labrador tuition and education amounts claimed by the student for 2014

=		13
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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
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Enter the 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 NL column in Part 3 of your Form T2203 **or** on line 4 of your Schedule NL(S2)MJ, the amount transferred (cannot be more than line 16).

Newfoundland and Labrador tuition and education amounts transferred

		17
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See the privacy notice on your return.

Newfoundland and Labrador worksheet (MJ)

Protected B when completed
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Use these charts to do the calculations you may need to complete the Newfoundland and Labrador column in Part 3 and section NL428MJ, *Newfoundland and Labrador 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			5,476 00	1
Your net income from line 236 of your return				2
Base amount	-	30,007 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 Newfoundland and Labrador column.

Line 5812 – Spouse or common-law partner amount

Base amount			7,711 00	1
Spouse's or common-law partner's net income (from page 1 of your return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$7,009)		3

Enter this amount on line 5812 in the Newfoundland and Labrador column.

Line 5816 – Amount for an eligible dependant

Base amount			7,711 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$7,009)		3

Enter this amount on line 5816 in the Newfoundland and Labrador column.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			8,578 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,724)		3
If you claimed this dependant on line 5816 in the Newfoundland and Labrador 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 Newfoundland and Labrador column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			16,037 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,724)		3
If you claimed this dependant on line 5816 in the Newfoundland and Labrador 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 Newfoundland and Labrador column, the total amount claimed for **all** dependants.

Newfoundland and Labrador worksheet (MJ) (continued)

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) 5,788,00 1

Supplement calculation if you were **under 18 years of age** on December 31, 2014

Maximum supplement	<u>2,724,00</u>	2			
Total of child care and attendant care expenses for you, claimed by you or by another person					
Base amount	<u>2,315,00</u>	3			
Line 3 minus line 4 (if negative, enter "0")	<u>=</u>	4			
Line 2 minus line 5 (if negative, enter "0")			<u>-</u>		5
Add lines 1 and 6.			<u>=</u>	<u>+</u>	6
					7

Enter, on line 5844 in the Newfoundland and Labrador column, the amount from line 7 (maximum \$8,512), **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 Newfoundland and Labrador at the end of the year, the Form NL428 and the chart for line 5844 mentioned in the calculation below must be completed for the dependant as if he or she were a resident of Newfoundland and Labrador 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 NL428	<u>+</u>	2
Add lines 1 and 2.	<u>=</u>	3
Dependant's taxable income (line 260 of his or her return)	<u>-</u>	4
Line 3 minus line 4 (if negative enter "0")	<u>=</u>	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 Newfoundland and Labrador 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 \$1,868 or 3% of line 236 of your return, whichever is less .	<u>-</u>	2
Line 1 minus line 2 (if negative, enter "0")	<u>=</u>	3

Enter this amount on the ME line in the Newfoundland and Labrador column.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		1
Enter \$1,868 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	<u>-</u>	2
Line 1 minus line 2 (if negative, enter "0")	<u>=</u>	3

Enter, on line 5872 in the Newfoundland and Labrador column, the total amount claimed for **all** dependants.

