

Part 4 – Provincial tax (multiple jurisdictions)

Section NS428MJ, Nova Scotia tax

Complete this section if you have income allocated to Nova Scotia 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 \$29,590 or less	Line 1 is more than \$29,590, but not more than \$59,180	Line 1 is more than \$59,180, but not more than \$93,000	Line 1 is more than \$93,000, but not more than \$150,000	Line 1 is more than \$150,000	
Enter the amount from line 1.						2
Line 2 minus line 3 (cannot be negative)	– 0,00	– 29,590,00	– 59,180,00	– 93,000,00	– 150,000,00	3
	=	=	=	=	=	4
	x 8.79%	x 14.95%	x 16.67%	x 17.5%	x 21%	5
Multiply line 4 by line 5.	=	=	=	=	=	6
	+ 0,00	+ 2,601,00	+ 7,025,00	+ 12,662,00	+ 22,637,00	7
Add lines 6 and 7. Nova Scotia tax on taxable income	=	=	=	=	=	8

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

Enter your Nova Scotia tax on split income from Form T1206.

Add lines 9 and 10.

		9
+		10
=		11

Enter your Nova Scotia non-refundable tax credits from line D in the Nova Scotia column in Part 3 of this form.

Residents of Nova Scotia only:

Nova Scotia dividend tax credit

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

		12
+		13

Residents of Nova Scotia only:

Nova Scotia overseas employment tax credit

Amount from line 426 of your federal Schedule 1 × 57.5% =

+		14
---	--	----

Nova Scotia minimum tax carry-over

Amount from line 427 of your federal Schedule 1 × 57.5% =

+		15
---	--	----

Add lines 12 through 15.

=		16
---	--	----

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

=		17
---	--	----

Nova Scotia additional tax for minimum tax purposes

Amount from line 117 of Form T691 × 57.5% =

+		18
---	--	----

Add lines 17 and 18.

=		19
---	--	----

Percentage of income allocated to Nova Scotia, from column 5 of the chart in Part 1 of this form

x	%	20
---	---	----

Multiply line 19 by the percentage on line 20.

=		21
---	--	----

If you were **not a resident of Nova Scotia**, enter the amount from line 21 on line 28 and continue on line 29.

Adjustments for residents of Nova Scotia

Total of NS amounts from lines 5823 and 5836 in the NS column in Part 3 of this form × 8.79% =

		22
--	--	----

NS dividend tax credit from line 13 in this section

+		23
---	--	----

NS overseas employment tax credit from line 14 in this section

+		24
---	--	----

Add lines 22, 23, and 24.

=		25
---	--	----

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

x	%	26
---	---	----

Multiply line 25 by the percentage calculated on line 26.

=		27
---	--	----

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

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

=		28
---	--	----

**Adjusted Nova Scotia
income tax**

Continue on the next page. ➔

Part 4 – Provincial tax (multiple jurisdictions)
Section NS428MJ, Nova Scotia tax (continued)

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

Residents of Nova Scotia only:

Enter the provincial foreign tax credit from Form T2036. _____ - 30
Line 29 minus line 30 (if negative, enter "0") _____ = 31
Nova Scotia research and development tax credit recapture 5248 + 32
Add lines 31 and 32. _____ = 33

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

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

If you had a spouse or common-law partner on December 31, 2014, you have to agree on who will claim the tax reduction.
Only one of you can make this claim for your family.

Adjusted family income for the calculation of the Nova Scotia 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.	34	34
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)	+ 35	+ 35
Add lines 34 and 35.	= 36	= 36
Total of the UCCB income (line 117 of the return) and the RDSP income (included on line 125 of the return)	- 37	- 37
Line 36 minus line 37 (if negative, enter "0")	= 38	= 38
Add the amounts from line 38 in column 1 and column 2, if applicable. Enter the result on line 46 below.	Adjusted family income	39

Enter the amount from line 33 above. _____ 40

Basic reduction	claim \$300	6195	41
Reduction for spouse or common-law partner	claim \$300	6197 +	42
Reduction for an eligible dependant claimed at line 5816	claim \$300	6199 +	43
Add lines 41, 42 and 43.	(maximum \$600)	=	44

Reduction for dependent children born in 1996 or later			
Number of dependent children (do not include a child claimed on line 43)	6099	× \$165 =	45
Add lines 44 and 45.		=	46

Adjusted family income

Enter the 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
Multiply line 49 by 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. ➔

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed

T2203 – 2014

Section NS428MJ, Nova Scotia tax (continued)

Enter the amount from line 53 on the previous page. 54

Political contribution tax credit

Nova Scotia political contributions made in 2014 **6210** × 75% = (max. \$750) 55
 Line 54 minus line 55 (if negative, enter "0") 56

Labour-sponsored venture capital tax credit

Cost of shares from Form NSLSV × 20% = (max. \$2,000) **6238** 57
 Line 56 minus line 57 (if negative, enter "0") 58

Equity tax credit

Enter the credit amount calculated on Form T1285. 59
 Line 58 minus line 59 (if negative, enter "0") 60

Age tax credit

(residents of Nova Scotia only)

Nova Scotia age tax credit (If born in 1949 or earlier and your taxable income is less than \$24,000) **claim \$1,000** 61

Line 60 minus line 61 (if negative, enter "0") 62
 Enter the result on line 3 in Part 5 of this form. **Nova Scotia tax**

Nova Scotia volunteer firefighters and ground search and rescue tax credit

(residents of Nova Scotia only)

Volunteer firefighters and ground search and rescue tax credit 63
 Enter this amount on **line 479** of your return. **claim \$500 6228**

Complete this chart if you claimed an amount for young children on line 5823 in the NS column in Part 3.

Details of amount for young children (if you need more space, attach a separate sheet of paper)

Child's name	Relationship to you	Child's date of birth			Number of eligible months
		Year	Month	Day	
					+
					+
Total number of eligible months for all children		Enter this amount beside box 6372 in the NS column in Part 3.			=

See the privacy notice on your return.

Nova Scotia 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 Nova Scotia**, 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 Nova Scotia** at the end of the year, complete Form NS428 or NS428MJ and this schedule for him or her as if he or she were a resident of Nova Scotia.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form NS428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form NS428 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 \$30,828 or less, enter \$4,141.

Otherwise, enter the amount from line 5808 of his or her Form NS428.

		1
+		2
+		3
+		4
=		5

Pension income amount:

Enter the amount from line 5836 of his or her Form NS428.

(maximum \$1,173)

Disability amount:

Enter the amount from line 5844 of his or her Form NS428.

Tuition and education amounts: Enter the provincial amount transferred to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C. If he or she was not a resident of Nova Scotia, complete Schedule NS(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 if it is \$29,590 or less. If the taxable income is more than \$29,590, enter instead the result of the following calculation: amount from line 40 of his or her Form NS428 divided by 8.79%.

		6
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Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form NS428 plus line 13 of his or her NS(S11).

-		7
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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 Nova Scotia column in Part 3 of Form T2203.

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

-		8
=		9

See the privacy notice on your return.

Nova Scotia Tuition and Education Amounts

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

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

Do not attach the Schedules NS(S11) or NS(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
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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
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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 \$29,590 or less. If your taxable income is more than \$29,590, enter instead the result of the following calculation: amount from line 9 of section NS428MJ in Part 4 of your Form T2203 divided by 8.79%.			7
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Total of lines 5804 to 5849 in the Nova Scotia column in Part 3 of Form T2203	-		8
---	---	--	----------

Line 7 minus line 8 (if negative, enter "0")	=		9
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Unused Nova Scotia tuition and education amounts claimed for 2014 Enter the amount from line 1 or line 9, whichever is less .	-		10
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Line 9 minus line 10	=		11
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2014 tuition and education amounts claimed for 2014 Enter the amount from line 5 or line 11, whichever is less .	+		12
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Add lines 10 and 12. If you are the student, enter this amount on line 5856 in the NS column in Part 3 of Form T2203. Nova Scotia 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
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Line 14 minus line 15 (if negative, enter "0")	=		16
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Enter on this line, and on line 5860 in the NS column in Part 3 of your Form T2203 or on line 4 of your Schedule NS(S2)MJ, the amount transferred (cannot be more than the amount on line 16). Nova Scotia tuition and education amounts transferred			17
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See the privacy notice on your return.

Nova Scotia worksheet (MJ)

Use these charts to do the calculations you may need to complete the Nova Scotia column in Part 3 and section NS428MJ, *Nova Scotia 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			4,141 00	1
Your net income from line 236 of your return				
Base amount	–	30,828 00		2
Line 2 minus line 3 (if negative, enter "0")	=			3
Applicable rate	x	15%		4
Multiply line 4 by line 5.	=			5
Line 1 minus line 6 (if negative, enter "0")	=			6
				7

Enter this amount on line 5808 in the Nova Scotia column.

Line 5812 – Spouse or common-law partner amount

Base amount			9,329 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 \$8,481)		3

Enter this amount on line 5812 in the Nova Scotia column.

Line 5816 – Amount for an eligible dependant

Base amount			9,329 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$8,481)		3

Enter this amount on line 5816 in the Nova Scotia column.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			8,481 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$2,798)		3
If you claimed this dependant on line 5816 in the Nova Scotia 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 Nova Scotia column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			18,575 00	1
Dependant's net income (line 236 of his or her return)	–			2
Line 1 minus line 2 (if negative, enter "0")	=	(maximum \$4,898)		3
If you claimed this dependant on line 5816 in the Nova Scotia 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 Nova Scotia column, the total amount claimed for **all** dependants.

Nova Scotia 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) 7,341|00 1**Supplement** calculation if you were **under 18 years of age** on December 31, 2014

Maximum supplement	<u>3,449 00</u>	2
Total child care and attendant care expenses for you, claimed by you or by another person		
Base amount	<u>– 2,346 00</u>	3 4
Line 3 minus line 4 (if negative, enter "0")	<u>=</u>	5
Line 2 minus line 5 (if negative, enter "0")	<u>=</u>	6
Add lines 1 and 6.	<u>=</u>	7

Enter, on line 5844 in the Nova Scotia column, the amount from line 7 (maximum \$10,790), **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 Nova Scotia** at the end of the year, Form NS428 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 Nova Scotia at the end of the year.

Enter the amount from line 7 of the chart for line 5844 for the dependant.	<u></u>	1
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NS428	<u>+</u>	2
Add lines 1 and 2.	<u>=</u>	3
Dependant's taxable income (from 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 .	<u></u>	6

Enter, on line 5848 in the Nova Scotia 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	<u></u>	1
Enter \$1,637 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 Nova Scotia column.

Line 5872 – Allowable amount of medical expenses for other dependants**Complete this calculation for each dependant.**

Medical expenses for other dependant	<u></u>	1
Enter \$1,637 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 Nova Scotia column, the total amount claimed for **all** dependants.

Line 13 – Nova Scotia dividend tax credit

Calculate the amount to enter on line 13 of Section NS428MJ by completing **one** of the following **two** 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			× 8.85% =	
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Enter the amount on line 13 of Section NS428MJ.

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

Line 120 of your return			1		
Line 180 of your return	-		2	× 5.87% =	
Line 1 minus line 2	=		3	× 8.85% =	+
Add lines 4 and 5.					=

Enter the amount on line 13 of Section NS428MJ.