

Part 4 – Provincial tax (multiple jurisdictions)

Section ON428MJ, Ontario tax

Complete this section if you have income allocated to Ontario 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 \$40,120 or less	Line 1 is more than \$40,120 but not more than \$80,242	Line 1 is more than \$80,242 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	
Enter the amount from line 1.						1
Line 2 minus line 3 (cannot be negative)	– 0.00	– 40,120.00	– 80,242.00	– 150,000.00	– 220,000.00	2
	=	=	=	=	=	3
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	4
Multiply line 4 by line 5.	=	=	=	=	=	5
Add lines 6 and 7.	+ 0.00	+ 2,026.00	+ 5,697.00	+ 13,482.00	+ 21,994.00	6
Ontario tax on taxable income	=	=	=	=	=	7

Enter your Ontario tax on taxable income from line 8.

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

Residents of Ontario only:

Ontario overseas employment tax credit

Amount from line 426 of your federal Schedule 1 x 38.5% =

Add lines 10 and 11.

Line 9 minus line 12 (if negative, enter "0")

Ontario minimum tax carryover

Enter the amount from line 13.

If you were a resident of Ontario, enter your Ontario dividend tax credit from line 37 on the *Ontario Worksheet (MJ)*.

Line 14 minus line 15 (if negative, enter "0").

Amount from line 427 of your federal Schedule 1 x 33.67% =

Enter the amount from line 16 or 17, whichever is less

Line 13 minus line 18 (if negative, enter "0")

Ontario additional tax for minimum tax purposes

Amount from line 95 of Form T691 x 33.67% =

Add lines 19 and 20.

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

Multiply line 21 by the percentage on line 22.

If you were not a resident of Ontario at the end of the year, enter the amount from line 23 on line 31 and continue completing the form.

Adjustments for residents of Ontario:

Total of Ontario adoption expenses from line 5833 and

Ontario pension income amount from line 5836

in the Ontario column in Part 3 of this form x 5.05% =

Ontario overseas employment tax credit from line 11 in this section

Add lines 24 and 25.

Percentage of income not allocated to Ontario:

100% **minus** percentage on line 22

Multiply line 26 by the percentage on line 27.

Line 23 minus line 28 (if negative, enter "0")

Enter your Ontario tax on split income from Form T1206.

Add lines 29 and 30.

Adjusted Ontario income tax

						10
	+					11
	=					12
	=					13
						14
	–					15
	=					16
						17
	–					18
	=					19
	+					20
	=					21
	x		%			22
	=					23
						24
	+					25
	=					26
	x		%			27
	=					28
	=					29
	+					30
	=					31

Part 4 – Provincial tax (multiple jurisdictions)

Protected B when completed

T2203 – 2014

Section ON428MJ, Ontario tax (continued)

Enter the amount from line 31 on the previous page. 32

Complete lines 33 to 35 only if the amount at line 32 is **more than \$4,331**.
Otherwise, enter "0" on line 35 and continue completing the form.

Ontario surtax

(Line 32 <input type="text"/> minus \$4,331) × 20% (if negative, enter "0") =	<input type="text"/>	<input type="text"/>	33	
(Line 32 <input type="text"/> minus \$5,543) × 36% (if negative, enter "0") =		+	34	
Add lines 33 and 34.		=	▶	<input type="text"/> 35
Add lines 32 and 35.				<input type="text"/> 36

Residents of Ontario only:

Ontario dividend tax credit

If you were a resident of Ontario, enter your Ontario dividend tax credit from line 37 on the *Ontario Worksheet (MJ)*.

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

If you were **not a resident of Ontario** at the end of the year or if you have to pay additional tax for minimum tax purposes on line 20, enter "0" on line 45 below and continue on line 46.

Ontario tax reduction (for residents of Ontario only)

Basic reduction 223|00 **39**

If you had a spouse or common-law partner on December 31, 2014, **only** the individual with the **higher net income** can claim the amounts on lines 40 and 41.

Reduction for dependent children born in 1996 or later
 Number of dependent children 6269 × \$413 = + **40**

Reduction for dependants with a mental or physical infirmity
 Number of dependants 6097 × \$413 = + **41**

Add lines 39, 40, and 41. = **42**

Enter the amount from line 42. × 2 = **43**

Enter the amount from line 38. - **44**

Line 43 minus line 44 (if negative, enter "0") **Ontario tax reduction claimed** = **▶** **45**

Line 38 minus line 45 (if negative, enter "0") = **46**

If you are **not a resident of Ontario** at the end of the year, enter the amount from line 46 on line 52.

Residents of Ontario only:

Enter your Ontario foreign tax credit from Form T2036. - **47**

Line 46 minus line 47 (if negative, enter "0") = **48**

Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations 6098 × 25% = - **49**

Line 48 minus line 49 (if negative, enter "0") = **50**

Ontario health premium

If your taxable income (from line 1) is not more than \$20,000, enter "0".
 Otherwise, enter the amount calculated for line 51 on the *Ontario Worksheet (MJ)*. **Ontario health premium** **▶** **51**

Add lines 50 and 51. **52**

Enter the result on line 5 in Part 5 of this form. **Ontario tax** **52**

See the privacy notice on your return.

Ontario 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 Ontario**, 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 Ontario** at the end of the year, complete Form ON428 or ON428MJ for him or her and this schedule as if he or she were a resident of Ontario.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form ON428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form ON428 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 \$35,146 or less, enter \$4,721.

Otherwise, enter the amount from line 5808 of his or her Form ON428.

		1
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Pension income amount:

Enter the amount from line 5836 of his or her Form ON428.

(maximum \$1,337)

	+		2
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Disability amount:

Enter the amount from line 5844 of his or her Form ON428.

	+		3
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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 Ontario, complete Schedule ON(S11)MJ to determine the amount to enter on this line.

	+		4
--	---	--	----------

Add lines 1 to 4.

	=		5
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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$40,120 or less. If the taxable income is more than \$40,120, enter instead the result of the following calculation: amount from line 39 of his or her Form ON428 divided by 5.05%.

		6
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Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5833, of his or her Form ON428 plus line 13 of his or her Schedule ON(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 Ontario column in Part 3 of Form T2203.

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

	-		8
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	=		9
--	---	--	----------

See the privacy notice on your return.

Ontario Tuition and Education Amounts

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

If you are the **individual** designated by a student who was not a resident of Ontario 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 Ontario.

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

Enter your unused **provincial or territorial** tuition and education amounts from your 2013 notice of assessment or notice of reassessment. If you resided in Quebec at the end of 2013, enter your unused **federal** tuition, education, and textbook amounts.

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 also included in column C). × \$156 =

3	

Enter the number of months from column **C**. × \$520 =

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 amount of your taxable income from line 260 of your return if it is \$40,120 or less. If your taxable income is more than \$40,120, enter instead the result of the following calculation: amount from line 9 of section ON428MJ in Part 4 of your Form T2203 divided by 5.05%.

7	

Total of lines 5804 to 5848 in the Ontario column in Part 3 of Form T2203

8	

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

9	

Unused Ontario 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 Ontario column in Part 3 of Form T2203.

Ontario tuition and education amounts claimed by the student for 2014

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 \$6,686)

14	

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

Ontario tuition and education amounts transferred

17	

See the privacy notice on your return.

Ontario Worksheet (MJ)

Use these charts to do the calculations you may need to complete the Ontario column in Part 3 of Form T2203 and section ON428MJ, *Ontario 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			4,721 00	1
Your net income from line 236 of your return				2
Base amount	-	35,146 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 Ontario column.

Line 5812 – Spouse or common-law partner amount

Base amount			9,032 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 \$8,211)		3

Enter this amount on line 5812 in the Ontario column.

Line 5816 – Amount for an eligible dependant

Base amount			9,032 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$8,211)		3

Enter this amount on line 5816 in the Ontario column.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			11,036 00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$4,558)		3
If you claimed this dependant on line 5816 in the Ontario 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 Ontario column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			20,150 00	1
Dependant's net income (from line 236 of his or her return)	-			2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$4,557)		3
If you claimed this dependant on line 5816 in the Ontario 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 Ontario column, the total amount claimed for **all** dependants.

Ontario 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) 7,812|00 1

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

Maximum supplement	<u>4,557 00</u>	2
Total of child care and attendant care expenses for you, claimed by you or by another person		3
Base amount	<u>2,669 00</u>	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 Ontario column, the amount from line 7 (maximum \$12,369), **unless** you are completing this chart to calculate the claim 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 Ontario at the end of the year, the Form ON428 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 Ontario 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 ON428	<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 on line 1 or line 5, whichever is less .	<u></u>	6

Enter, on line 5848 in the Ontario 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

Allowable Ontario medical expenses* Also enter this amount on line 5788, in the Ontario column.		1
Enter \$2,188 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 line ME in the Ontario column.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Allowable Ontario medical expenses for other dependant*		1
Enter \$2,188 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") (maximum \$11,797)	<u>=</u>	3

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

* The medical expenses you can claim on line 1 are the same as those you can claim on line 330 of your federal Schedule 1, except for the following:

- the maximum Ontario claim for attendant care expenses is \$13,372 (\$26,743 in the year of death);
- the maximum Ontario claim for the cost of a van adapted for transportation of a patient requiring the use of a wheelchair is \$6,686; and
- the maximum Ontario claim for moving expenses for a patient's move to a more accessible dwelling is \$2,674.

The federal and provincial medical expenses you claim have to cover the **same 12-month period** ending in 2014, and be expenses no one has claimed on a 2013 return. They have to be more than either **3%** of your net income (line 236 of your return) or **\$2,188**, whichever is **less**.

Ontario worksheet (MJ) (continued)

Line 37 – Ontario dividend tax credit

Calculate the amount to enter on line 37 of Section ON428MJ by completing **one** of the following **two** calculations:

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

Line 120 of your return	_____	_____	×	10%	=	_____	_____
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Enter the amount on line 37 of Section ON428MJ.

- 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	×	4.5%	=	_____
Line 1 minus line 2	_____	_____	3	×	10%	=	_____
Add lines 4 and 5.						+	_____
						=	_____

Enter the amount on line 37 of Section ON428MJ.

Line 51 – Ontario health premium

Enter your **taxable income** from line 260 of your return. _____ 1

Go to the line that corresponds to your taxable income.

- If there is an Ontario health premium amount on that line, enter that amount on line 51 of Section ON428MJ.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 51 of Section ON428MJ.

Taxable Income				Ontario health premium
not more than \$20,000	▶	▶	▶	\$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