

Part 4 – Provincial tax (multiple jurisdictions)

Section PE428MJ, Prince Edward Island tax

Protected B when completed
T2203 – 2014

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

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

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

	Line 1 is \$31,984 or less	Line 1 is more than \$31,984, but not more than \$63,969	Line 1 is more than \$63,969
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
Prince Edward Island tax on taxable income	8	8	8

Enter your Prince Edward Island tax on taxable income from line 8. 9
 Enter your Prince Edward Island tax on split income from Form T1206. 10
 Add lines 9 and 10. 11

Enter your Prince Edward Island non-refundable tax credits from line D in the Prince Edward Island column in Part 3 of this form.		12
Residents of Prince Edward Island only: Prince Edward Island dividend tax credit Credit calculated for line 13 on the <i>PE Worksheet (MJ)</i>	+	13
Residents of Prince Edward Island only: Prince Edward Island overseas employment tax credit Amount from line 426 of your federal Schedule 1 $\times 57.5\% =$	+	14
Prince Edward Island minimum tax carry-over Amount from line 427 of your federal Schedule 1 $\times 57.5\% =$	+	15
Add lines 12 through 15.	=	16
Line 11 minus line 16 (if negative, enter "0")	=	17
Prince Edward Island additional tax for minimum tax purposes Amount from line 117 of Form T691 $\times 57.5\% =$	+	18
Add lines 17 and 18.	=	19
Percentage of income allocated to Prince Edward Island from column 5 of the chart in Part 1 of this form	\times %	20
Multiply line 19 by the percentage on line 20.	=	21

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

Adjustments for residents of Prince Edward Island

Total of PE amounts from lines 5823, 5836 and 5850 in the PE column in Part 3 of this form $\times 9.8\% =$		22
PE dividend tax credit from line 13 in this section	+	23
PE overseas employment tax credit from line 14 in this section	+	24
Add lines 22, 23, and 24.	=	25
Percentage of income not allocated to PE: 100% minus percentage on line 20	\times %	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 PE, enter the amount from line 21.		28

Adjusted Prince Edward Island income tax

Continue on the next page. ➔

Part 4 – Provincial tax (multiple jurisdictions)
Section PE428MJ, Prince Edward Island tax (continued)

Enter the amount from line 28 on the previous page.

	29
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Prince Edward Island surtax

Amount from line 19			30	
Base amount	-	12,500	00	31
Line 30 minus line 31 (if negative, enter "0")	=			32
Applicable rate	x	10%		33
Multiply line 32 by line 33.	=			34
Percentage on line 20 in this section	x	%		35
Multiply line 34 by the percentage on line 35.	=			36
Add lines 29 and 36.			▶ +	37
			=	37

If you were **not a resident of Prince Edward Island**, enter the amount from line 37 on line 63 and continue on line 64.

Prince Edward Island low-income tax reduction (for residents of Prince Edward Island only)

If you had a spouse or common-law partner on December 31, 2014, you 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. The chart to calculate the unused amount is on the next page.

Unused low-income tax reduction from your spouse or common-law partner, if applicable **6342**

If you claimed an amount at line 38, enter the amount from line 38 on line 58 and continue on line 59.

	Column 1 You		Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.		39		39
Universal child care benefit (UCCB) repayment: Enter the amount from line 213 of the return.	+	40	+	40
Add lines 39 and 40.	=	41	=	41
UCCB income: Enter the amount from line 117 of the return.	-	42	-	42
Line 41 minus line 42 (if negative, enter "0")	=	43	=	43
Add the amounts from line 43 in column 1 and column 2, if applicable. Enter the result on line 52 on the next page.		Adjusted family income		44

Continue on the next page. ➔

Part 4 – Provincial tax (multiple jurisdictions) Section PE428MJ, Prince Edward Island tax (continued)

Protected B when completed
T2203 – 2014

Enter the amount from line 37 on the previous page. 45

Basic reduction	claim \$250	6339		46
Reduction for spouse or common-law partner	claim \$250	6340	+	47
Reduction for an eligible dependant claimed at line 5816	claim \$250	6341	+	48
Add lines 46 through 48.	(maximum \$500)		=	49
Reduction for dependent children born in 1996 or later				
Number of dependent children (do not include a child claimed on line 48)	6099		× \$200 =	+
Add lines 49 and 50.			=	51

Adjusted family income

Enter the amount from line 44.		52		
Base amount	– 15,000.00	53		
Line 52 minus line 53 (if negative, enter "0")		54		
Applicable rate	× 5%	55		
Multiply line 54 by line 55.			▶ –	56
Line 51 minus line 56 (if negative, enter "0")			=	57

Enter the amount from line 38 or line 57.		58		
Percentage on line 20 in this section			× %	59

Multiply line 58 by the percentage on line 59.	Prince Edward Island low-income tax reduction		▶ –	60
Line 45 minus line 60 (if negative, enter "0")			=	61

Residents of Prince Edward Island only:

Enter the provincial foreign tax credit from Form T2036.		–		62
Line 61 minus line 62 (if negative, enter "0")			=	63

Prince Edward Island political contribution tax credit

Enter the Prince Edward Island political contributions made in 2014.	6338		64	
Credit calculated for line 64 on the PE Worksheet (MJ)		(maximum \$500)	–	65
Line 63 minus line 65 (if negative, enter "0")			=	66

Equity tax credit

Enter the equity tax credit from Certificate PE-ETC.	6350		67	
Unused Prince Edward Island equity tax credit from your 2013 notice of assessment or notice of reassessment			+	68
Line 67 plus line 68	(maximum \$7,000)		=	69
Line 66 minus line 69 (if negative, enter "0")				
Enter the result on line 2 in Part 5 of this form.			Prince Edward Island tax	70

Prince Edward Island volunteer firefighter tax credit

(residents of Prince Edward Island only)

Volunteer firefighter tax credit				
Enter this amount on line 479 of your return.	claim \$500	6351		71

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

Amount from line 57			72
Amount from line 45		–	73
Line 72 minus line 73 (if negative, enter "0")	Unused amount	=	74

Complete this chart if you are claiming an amount for young children on line 5823 in the PE column in Part 3.

Details of amount for young children (If you need more space, attach a separate piece 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 PE column in Part 3.			=

Prince Edward Island Amounts Transferred From Your Spouse or Common-law Partner

Schedule PE(S2)MJ

T2203 – 2014

If, at the end of the year, your spouse or common-law partner was **a resident of Prince Edward Island**, 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, at the end of the year, your spouse or common-law partner was **not a resident of Prince Edward Island**, enter on lines 1, 2, 3, and 7 the corresponding amounts from your federal Schedule 2. Enter on line 4 either the federal or the applicable provincial or territorial amount designated in your name on his or her Form T2202A, TL11A, TL11B, or TL11C, whichever is **less**.

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on Form PE428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form PE428 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 \$28,019 or less, enter \$3,764.

Otherwise, enter the amount from line 5808 of his or her Form PE428.

Pension income amount:

Enter the amount from line 5836 of his or her Form PE428.

(maximum \$1,000)

Disability amount:

Enter the amount from line 5844 of his or her Form PE428.

Tuition and education amounts: Enter the provincial amount designated to you on his or her Form T2202A, TL11A, TL11B, or TL11C.

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 \$31,984 or less. If the taxable income is more than \$31,984, enter instead the result of the following calculation: amount from line 40 of his or her Form PE428 divided by 9.8%.

Enter the total of lines 5804, 5824, 5828, 5832, and 5829 of his or her Form PE428 plus line 13 of his or her PE(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 Prince Edward Island column in Part 3 of Form T2203.

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

		1
+		2
+		3
+		4
=		5

		6
-		7
=	▶	8
=		9

See the privacy notice on your return.

Prince Edward Island Tuition and Education Amounts

If you were a **student who was a resident of Prince Edward Island**, complete the regular Schedule PE(S11).

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

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

Enter the **lesser** of your **provincial** or **territorial** tuition and education amounts, **or** your unused **federal** tuition, education and textbook 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
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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 Form 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).

	× \$120 =	+				3
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Enter the number of months from column **C**.

	× \$400 =	+				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

		5
		6

As the student, enter the amount of your taxable income from line 260 of your return if it is \$31,984 or less. If your taxable income is more than \$31,984, enter instead the result of the following calculation: amount from line 9 of section PE428MJ in Part 4 of your Form T2203 divided by 9.8%.

		7
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Total of lines 5804 to 5850 of the Prince Edward Island column in Part 3 of Form T2203

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

		9
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Enter the amount from line 6 or line 9, whichever is **less**, on line 5856 in the Prince Edward Island column in Part 3 of Form T2203.

**Prince Edward Island tuition
and education amounts
claimed by the student for 2014**

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See the privacy notice on your return.

Prince Edward Island worksheet (MJ)

Use these charts to do the calculations you may need to complete the Prince Edward Island column in Part 3 and section PE428MJ, *Prince Edward Island 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			3,764 00	1
Your net income from line 236 of your return				2
Base amount	–	28,019 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 PE column.

Line 5812 – Spouse or common-law partner amount

Base amount			7,201 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 \$6,546)		3

Enter this amount on line 5812 in the Prince Edward Island column.

Line 5816 – Amount for an eligible dependant

Base amount			6,923 00	1
Dependant's net income (line 236 of his or her return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$6,294)		3

Enter this amount on line 5816 in the Prince Edward Island column.

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			7,412 00	1
Dependant's net income (line 236 of his or her return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,446)		3
If you claimed this dependant on line 5816 in the Prince Edward Island 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 Prince Edward Island column, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			14,399 00	1
Dependant's net income (line 236 of his or her return)			–	2
Line 1 minus line 2 (if negative, enter "0")		(maximum \$2,446)		3
If you claimed this dependant on line 5816 in the Prince Edward Island 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 Prince Edward Island column, the total amount claimed for **all** dependants.

Prince Edward Island 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) 6,890|00 1

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

Maximum supplement		4,019 00	2	
Total of child care and attendant care expenses for you, claimed by you or by another person				
Base amount	-	2,354 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, on line 5844 in the Prince Edward Island column, the amount from line 7 (maximum \$10,909), **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 Prince Edward Island at the end of the year, **do not use this chart**. Instead, use the federal worksheet for line 318, and enter the result on line 5848 in the Prince Edward Island column.

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 PE428	+		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 on line 1 or line 5, whichever is less .			6

Enter, on line 5848 in the Prince Edward Island 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 \$1,678 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 the ME line in the Prince Edward Island column.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant			1
Enter \$1,678 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 Prince Edward Island column, the total amount claimed for **all** dependants.

Prince Edward Island worksheet (MJ) *(continued)*

Line 13 – Prince Edward Island dividend tax credit

Calculate the amount to enter on line 13 of Section PE428MJ 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			x 10.5%	=		
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Enter the amount on line 13 of Section PE428MJ.

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

Line 120 of your return						
Line 180 of your return	-		2	x 3.2%	=	
Line 1 minus line 2	=		3	x 10.5%	=	
Add lines 4 and 5.	=		6			

Enter the amount on line 13 of Section PE428MJ.

Line 65 – Prince Edward Island political contribution tax credit

If your total political contributions (on line 64 of Section PE428MJ) are **more than \$1,150**, enter \$500 on line 65 of Section PE428MJ.

Otherwise, complete the appropriate column depending on the amount on line 64.

	Line 64 is \$100 or less	Line 64 is more than \$100, but not more than \$550	Line 64 is more than \$550	
Enter your total 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 amount on line 65 of Section PE428MJ.