

Complete this schedule, and **attach** a copy to your return.

For more information, see the related line in the guide.

Step 1 – Federal non-refundable tax credits

| | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------|-----|------------|------|
| Basic personal amount | claim \$10,382 | 300 | | | 1 |
| Age amount (if you were born in 1945 or earlier) (use federal worksheet) | (maximum \$6,446) | 301 | + | | 2 |
| Spouse or common-law partner amount (if negative, enter "0") | \$10,382 minus (his or her net income from page 1 of your return) = | 303 | + | | 3 |
| Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0") | \$10,382 minus (his or her net income) = | 305 | + | | 4 |
| Amount for children born in 1993 or later | Number of children 366 × \$2,101 = | 367 | + | | 5 |
| Amount for infirm dependants age 18 or older (use federal worksheet and attach Schedule 5) | | 306 | + | | 6 |
| CPP or QPP contributions: | | | | | |
| through employment from box 16 and box 17 on all T4 slips | (maximum \$2,163.15) | 308 | + | | • 7 |
| on self-employment and other earnings (attach Schedule 8) | | 310 | + | | • 8 |
| Employment Insurance premiums: | | | | | |
| through employment from box 18 and box 55 on all T4 slips | (maximum \$747.36) | 312 | + | | • 9 |
| on self-employment and other eligible earnings (attach Schedule 13) | | 317 | + | | • 10 |
| Canada employment amount (if you reported employment income on line 101 or line 104, see line 363 in the guide) | (maximum \$1,051) | 363 | + | | 11 |
| Public transit amount | | 364 | + | | 12 |
| Children's fitness amount | | 365 | + | | 13 |
| Home buyers' amount (see line 369 in the guide) | | 369 | + | | 14 |
| Adoption expenses | | 313 | + | | 15 |
| Pension income amount (use federal worksheet) | (maximum \$2,000) | 314 | + | | 16 |
| Caregiver amount (use federal worksheet and attach Schedule 5) | | 315 | + | | 17 |
| Disability amount (for self) (claim \$7,239 or, if you were under 18 years of age, use federal worksheet) | | 316 | + | | 18 |
| Disability amount transferred from a dependant (use federal worksheet) | | 318 | + | | 19 |
| Interest paid on your student loans | | 319 | + | | 20 |
| Tuition, education, and textbook amounts (attach Schedule 11) | | 323 | + | | 21 |
| Tuition, education, and textbook amounts transferred from a child | | 324 | + | | 22 |
| Amounts transferred from your spouse or common-law partner (attach Schedule 2) | | 326 | + | | 23 |
| Medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later | 330 | | | | |
| Minus: \$2,024 or 3% of line 236, whichever is less | = | | | | |
| Subtotal (if negative, enter "0") | = | | (A) | | |
| Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide and attach Schedule 5) | 331 | + | | (B) | |
| Add lines (A) and (B). | = | | ▶ | 332 | 24 |
| Add lines 1 to 24. | | | | 335 | 25 |
| Multiply the amount on line 25 by 15%. | | | | 338 | 26 |
| Donations and gifts (attach Schedule 9) | | | | 349 | 27 |
| Add lines 26 and 27. | | | | | |
| Enter this amount on line 40 on the next page. | Total federal non-refundable tax credits | 350 | = | | 28 |

Go to Step 2 on the next page. ➔

Step 2 – Federal tax on taxable income

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

29

Use the amount on line 29 to determine which **ONE** of the following columns you have to complete.

| | If line 29 is \$40,970 or less | If line 29 is more than \$40,970 but not more than \$81,941 | If line 29 is more than \$81,941 but not more than \$127,021 | If line 29 is more than \$127,021 | |
|--------------------------------------------|-----------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------|----|
| Enter the amount from line 29. | | | | | 30 |
| Base amount | 00,000 00 | – 40,970 00 | – 81,941 00 | – 127,021 00 | 31 |
| Line 30 minus line 31 (cannot be negative) | = | = | = | = | 32 |
| Rate | × 15% | × 22% | × 26% | × 29% | 33 |
| Multiply line 32 by line 33. | = | = | = | = | 34 |
| Tax on base amount | 00,000 00 | + 6,146 00 | + 15,159 00 | + 26,880 00 | 35 |
| Add lines 34 and 35. | = | = | = | = | 36 |
| | Go to Step 3. | Go to Step 3. | Go to Step 3. | Go to Step 3. | |

Step 3 – Net federal tax

Enter the amount from line 36 above.

| | | | | | |
|---------------------------------------------------------|------|--|------|--|----|
| Federal tax on split income (from line 5 of Form T1206) | 424+ | | 37 | | |
| Add lines 37 and 38. | 404= | | • 38 | | 39 |

Enter your total federal non-refundable tax credits from line 28 of the previous page.

| | | | | | |
|-----------------------------------------------------------|------|--|------|--|----|
| Federal dividend tax credit (see line 425 in the guide) | 425+ | | 40 | | |
| Overseas employment tax credit (attach Form T626) | 426+ | | • 41 | | |
| Minimum tax carryover (attach Form T691) | 427+ | | 42 | | |
| Add lines 40 to 43. | = | | • 43 | | 44 |

Line 39 minus line 44 (if negative, enter "0").

Basic federal tax 429= 45

Federal foreign tax credit (**attach** Form T2209)

405– 46

Line 45 minus line 46 (if negative, enter "0").

Federal tax 406= 47

Total federal political contributions (**attach** receipts)

409

Federal political contribution tax credit (use federal worksheet)

410

• 48

Investment tax credit (**attach** Form T2038(IND))

412+

• 49

Labour-sponsored funds tax credit

Net cost 413

Allowable credit 414+

• 50

Add lines 48, 49, and 50.

416=

– 51

Line 47 minus line 51 (if negative, enter "0").

If you have an amount on line 38 above, see Form T1206.

417= 52

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip)

415+

• 53

Additional tax on RESP accumulated income payments (**attach** Form T1172)

418+

54

Add lines 52, 53, and 54.

Enter this amount on line 420 of your return.

Net federal tax 420= 55