

T1-2013

Donations and Gifts

Schedule 9

For more information, see line 349 in the guide and see Pamphlet P113, *Gifts and Income Tax*.

Attach a copy of this schedule to your return. Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and listed Canadian low-cost housing corporations for the aged					1
Donations to government bodies (government of Canada, a province or territory, a listed municipality in Canada, or a listed municipal or public body performing a function of government in Canada)			+		2
Donations made to listed universities outside Canada that are prescribed	333	+			3
Donations made to the United Nations, its agencies, and certain listed charitable organizations outside Canada	334	+			4
Total eligible amount of charitable donations and government gifts		=			5
Add lines 1 to 4.					
Enter your net income from line 236 of your return.			× 75% =		6

Note: If the amount on line 5 is less than the amount on line 6, enter the amount from line 5 on line 340 below, and continue completing the schedule from that line.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>)	337				7
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>)	339	+			8
Add lines 7 and 8.	=		× 25% =	+	9
Enter the total of lines 6 and 9 or the amount on line 236 of your return, whichever is less .					10
Total donations limit		=			
Allowable charitable donations and government gifts (enter the amount from line 5 or line 10, whichever is less)	340				
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342	+			
Add lines 340 and 342.	344	=			
Enter \$200 or the amount from line 344, whichever is less .	345	-	× 15% =	346	11
Line 344 minus line 345	347	=	× 29% =	348	12

First-time donor's super credit (FDSC)

For the purpose of the FDSC, an individual will be considered a "first-time donor" if neither the individual nor the individual's spouse or common-law partner (if you have one) has claimed and been allowed a charitable donations tax credit for any year after 2007.

Only gifts of money made after March 20, 2013, to a maximum of \$1,000, are eligible for the FDSC.

Note: If you have a spouse or common-law partner, you can share the claim for the FDSC, but the total combined donations claimed cannot be more than \$1,000.

Enter the amount of gifts of money* made after March 20, 2013. (Maximum \$1,000)	343	=	× 25% =	341	+	13
Add lines 11, 12, and 13.						
Enter this amount on line 349 of Schedule 1.						14
Donations and gifts		=				

* The amount claimed at line 343 must also be claimed at line 340 by you or your spouse or common-law partner (if you have one). Also note that if the donations are shared, the combined amount at line 343 for you and your spouse or common-law partner cannot exceed the combined amount claimed at line 340 by both of you.