

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 \$11,327	300			1
Age amount (if you were born in 1950 or earlier) (use the federal worksheet)	(maximum \$7,033)	301+			2
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		303+			3
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		305+			4
Family caregiver amount for children under 18 years of age					
Number of children born for whom you <b>are claiming</b> the family caregiver amount	352	×	\$2,093	=	367+
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)					306+
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)					308+
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)					310+
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$930.60)					312+
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)					317+
Volunteer firefighters' amount					362+
Search and rescue volunteers' amount					395+
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,146)					363+
Public transit amount					364+
Children's arts amount					370+
Home buyers' amount					369+
Adoption expenses					313+
Pension income amount (use the federal worksheet) (maximum \$2,000)					314+
Caregiver amount ( <b>attach</b> Schedule 5)					315+
Disability amount (for self) (claim \$7,899, or if you were under 18 years of age, use the federal worksheet)					316+
Disability amount transferred from a dependant (use the federal worksheet)					318+
Interest paid on your student loans					319+
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)					323+
Tuition, education, and textbook amounts transferred from a child					324+
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)					326+
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1998 or later</b>	330				26
Enter \$2,208 or 3% of line 236 of your return, whichever is <b>less</b> .		–			27
Line 26 minus line 27 (if negative, enter "0")		=			28
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	331+				29
Add lines 28 and 29.		=			332+
Add lines 1 to 25, and line 30.					335=
Federal non-refundable tax credit rate				×	15%
Multiply line 31 by line 32.					338=
Donations and gifts ( <b>attach</b> Schedule 9)					349+
Add lines 33 and 34.					
Enter this amount on line 47 on the next page.					
<b>Total federal non-refundable tax credits</b>	350=				35

Continue on the next page.

**Step 2 – Federal tax on taxable income**Enter your **taxable income** from line 260 of your return.

36

Complete the appropriate column depending on the amount on line 36.

Line 36 is  
**\$44,701** or lessLine 36 is more  
than **\$44,701** but  
not more than  
**\$89,401**Line 36 is more  
than **\$89,401** but  
not more than  
**\$138,586**Line 36 is more  
than **\$138,586**

Enter the amount from line 36.

0,00

44,701,00

89,401,00

138,586,00

37

Line 37 minus line 38 (cannot be negative)

=

=

=

=

38

Multiply line 39 by line 40.

x 15%

x 22%

x 26%

x 29%

39

Multiply line 39 by line 40.

=

=

=

=

40

Add lines 41 and 42.

+ 0,00

+ 6,705,00

+ 16,539,00

+ 29,327,00

41

Add lines 41 and 42.

=

=

=

=

42

**Step 3 – Net federal tax**

Enter the amount from line 43.

44

Federal tax on split income (from line 5 of Form T1206)

424+

•45

Add lines 44 and 45.

404=

46

Enter your total federal non-refundable tax credits from line 35 on the previous page.

350

47

Family tax cut (**attach** Schedule 1-A)

423+

•48

Federal dividend tax credit

425+

•49

Overseas employment tax credit (**attach** Form T626)

426+

50

Minimum tax carryover (**attach** Form T691)

427+

•51

Add lines 47 to 51.

=

▶

52

Line 46 minus line 52 (if negative, enter "0")

Basic federal tax 429=

53

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

405-

54

Line 53 minus line 54 (if negative, enter "0")

Federal tax 406=

55

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

409

56

Federal political contribution tax credit  
(use the federal worksheet)

(maximum \$650) 410

•57

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

412+

•58

Labour-sponsored funds tax credit

Net cost 413

Allowable credit 414+

•59

Add lines 57, 58, and 59.

416=

▶

60

Line 55 minus line 60 (if negative, enter "0")

417=

61

If you have an amount on line 45 above, see Form T1206.

Working income tax benefit advance payments received  
(box 10 of the RC210 slip)

415+

•62

Special taxes (see line 418 in the guide)

418+

63

Add lines 61, 62, and 63.

Enter this amount on line 420 of your return.

Net federal tax 420=

64