

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 \$10,527	300			1
Age amount (if you were born in 1946 or earlier) (use the federal worksheet)	(maximum \$6,537)	301	+		2
Spouse or common-law partner amount (if negative, enter "0")	\$10,527 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")	\$10,527 minus (his or her net income) =	305	+		4
Amount for children born in 1994 or later	Number of children 366 × \$2,131 =	367	+		5
Amount for infirm dependants age 18 or older (use the federal worksheet and attach Schedule 5)		306	+		6
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips	(maximum \$2,217.60)	308	+		•7
on self-employment and other earnings (attach Schedule 8)		310	+		•8
Employment Insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$786.76)	312	+		•9
on self-employment and other eligible earnings (attach Schedule 13)		317	+		•10
Volunteer firefighters' amount		362	+		11
Canada employment amount (If you reported employment income on line 101 or line 104, see Line 363 in the guide.)	(maximum \$1,065)	363	+		12
Public transit amount		364	+		13
Children's fitness amount		365	+		14
Children's arts amount		370	+		15
Home buyers' amount		369	+		16
Adoption expenses		313	+		17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314	+		18
Caregiver amount (use the federal worksheet and attach Schedule 5)		315	+		19
Disability amount (for self) (Claim \$7,341 or, if you were under 18 years of age, use the federal worksheet)		316	+		20
Disability amount transferred from a dependant (use the federal worksheet)		318	+		21
Interest paid on your student loans		319	+		22
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+		23
Tuition, education, and textbook amounts transferred from a child		324	+		24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later	330				
Minus: \$2,052 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	26
Add lines 1 to 26.				335	27
Federal non-refundable tax credit rate			×	15%	28
Multiply line 27 by line 28.				338	29
Donations and gifts (attach Schedule 9)			+	349	30
Add lines 29 and 30.					
Enter this amount on line 43 on the next page.	Total federal non-refundable tax credits	350	=		31

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.

Complete the appropriate column depending on the amount on line 32.

	Line 32 is \$41,544 or less	Line 32 is more than \$41,544 but not more than \$83,088	Line 32 is more than \$83,088 but not more than \$128,800	Line 32 is more than \$128,800	
Enter the amount from line 32.					33
	- 0 00	- 41,544 00	- 83,088 00	- 128,800 00	34
Line 33 minus line 34 (cannot be negative)	=	=	=	=	35
	x 15%	x 22%	x 26%	x 29%	36
Multiply line 35 by line 36.	=	=	=	=	37
	+ 0 00	+ 6,232 00	+ 15,371 00	+ 27,256 00	38
Add lines 37 and 38.	=	=	=	=	39
	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 39 above.

Federal tax on split income (from line 5 of Form T1206)	424+				40
Add lines 40 and 41.	404=				42
Enter your total federal non-refundable tax credits from line 31 of the previous page.	350				43
Federal dividend tax credit	425+				44
Overseas employment tax credit (attach Form T626)	426+				45
Minimum tax carryover (attach Form T691)	427+				46
Add lines 43 to 46.	=				47
Line 42 minus line 47 (if negative, enter "0")					48
				Basic federal tax 429=	
Federal foreign tax credit (attach Form T2209)				405-	49
Line 48 minus line 49 (if negative, enter "0")					50
				Federal tax 406=	
Total federal political contributions (attach receipts)	409				
Federal political contribution tax credit (use the federal worksheet)		(maximum \$650) 410			51
Investment tax credit (attach Form T2038(IND))		412+			52
Labour-sponsored funds tax credit					
Net cost 413		Allowable credit 414+			53
Add lines 51, 52, and 53.		416=			54
Line 50 minus line 54 (if negative, enter "0")					
If you have an amount on line 41 above, see Form T1206.				417=	55
Working Income Tax Benefit advance payments received (box 10 of the RC210 slip)				415+	56
Additional tax on Registered Education Savings Plan accumulated income payments (attach Form T1172)				418+	57
Add lines 55, 56, and 57.					
Enter this amount on line 420 of your return.				Net federal tax 420=	58