

T1-2018

## Federal Tax

Schedule 1

This schedule represents **Step 5** in completing your return. Complete this schedule and **attach** it to your return.

**Claim only the credits that apply to you.**

The Income Tax and Benefit Guide may have additional information for certain lines.

### Step A – Federal non-refundable tax credits

|   |                |      |         |     |             |
|---|----------------|------|---------|-----|-------------|
| Basic personal amount   | claim \$11,809 | 300  |         |     | 1           |
| Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.) (maximum \$7,333)   |                | 301+ |         |     | 2           |
| Spouse or common-law partner amount (Complete Schedule 5.)  |                | 303+ |         |     | 3           |
| Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)                                  |                | 304+ |         |     | 4           |
| Amount for an eligible dependant (Complete Schedule 5.)   |                | 305+ |         |     | 5           |
| Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)  |                | 307+ |         |     | 6           |
| Canada caregiver amount for infirm children under 18 years of age.  |                |      |         |     |             |
| Enter the number of children for whom you are claiming this amount  | 352            | ×    | \$2,182 | =   | 367+        |
| 7   |                |      |         |     |             |
| CPP or QPP contributions:   |                |      |         |     |             |
| through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.) (maximum \$2,829.60) |                | 308+ |         |     | • 8         |
| on self-employment and other earnings (Enter the amount from line 222 of your return.)  |                | 310+ |         |     | • 9         |
| Employment insurance premiums:  |                |      |         |     |             |
| through employment (See line 312 in the guide.) (maximum \$672.10)  |                | 312+ |         |     | •10         |
| on self-employment and other eligible earnings (Complete Schedule 13.)  |                | 317+ |         |     | •11         |
| Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 of all T4 slips) (maximum \$405.52)   |                | 375+ |         |     | •12         |
| PPIP premiums payable on employment income (Complete Schedule 10.)  |                | 376+ |         |     | •13         |
| PPIP premiums payable on self-employment income (Complete Schedule 10.)   |                | 378+ |         |     | •14         |
| Volunteer firefighters' amount  |                | 362+ |         |     | 15          |
| Search and rescue volunteers' amount  |                | 395+ |         |     | 16          |
| Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)    |                | 363+ |         |     | 17          |
| Home accessibility expenses (Complete the Worksheet for Schedule 1.) (maximum \$10,000)   |                | 398+ |         |     | 18          |
| Home buyers' amount   |                | 369+ |         |     | 19          |
| Adoption expenses   |                | 313+ |         |     | 20          |
| Pension income amount (Complete the Worksheet for Schedule 1.) (maximum \$2,000)  |                | 314+ |         |     | 21          |
| Disability amount (for self) (Claim \$8,235 or if you were under 18 years of age, complete the Worksheet for Schedule 1.)                               |                | 316+ |         |     | 22          |
| Disability amount transferred from a dependant (Complete the Worksheet for Schedule 1.)   |                | 318+ |         |     | 23          |
| Interest paid on your student loans (See Guide P105.)   |                | 319+ |         |     | 24          |
| Your tuition, education, and textbook amounts (Complete Schedule 11.)   |                | 323+ |         |     | 25          |
| Tuition amount transferred from a child   |                | 324+ |         |     | 26          |
| Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)   |                | 326+ |         |     | 27          |
| Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 2001 or later</b>                                       | 330            |      |         |     | 28          |
| Enter \$2,302 or 3% of line 236 of your return, whichever is less.  | –              |      |         |     | 29          |
| Line 28 minus line 29 (if negative, enter "0")  | =              |      |         |     | 30          |
| Allowable amount of medical expenses for <b>other dependants</b> (Complete the Worksheet for Schedule 1.)   | 331+           |      |         |     | 31          |
| Add lines 30 and 31.  | =              |      |         |     | 32          |
| Add lines 1 to 27, and line 32.   |                |      |         |     | 33          |
| Federal non-refundable tax credit rate  |                |      | x       | 15% | 34          |
| Multiply line 33 by line 34.  |                |      |         |     | 35          |
| Donations and gifts (Complete Schedule 9.)  |                |      |         |     | 36          |
| Add lines 35 and 36.  |                |      |         |     |             |
| Enter this amount on line 49 on the next page.  |                |      |         |     | 37          |
| <b>Total federal non-refundable tax credits</b>   |                |      |         |     | <b>350=</b> |

Continue on the next page.

### Step B – Federal tax on taxable income

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

**38**

Complete the appropriate column depending on the amount on line 38.

Line 38 is **\$46,605** or less

Line 38 is more than **\$46,605** but not more than **\$93,208**

Line 38 is more than **\$93,208** but not more than **\$144,489**

Line 38 is more than **\$144,489** but not more than **\$205,842**

Line 38 is more than **\$205,842**

Enter the amount from line 38.

|  |                      |                      |                      |                      |                      |           |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------|
| <input type="text"/>                       | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <b>39</b> |
| Line 39 minus line 40 (cannot be negative) | – 0,00               | – 46,605,00          | – 93,208,00          | – 144,489,00         | – 205,842,00         | <b>40</b> |
|  | =                    | =                    | =                    | =                    | =                    | <b>41</b> |

Multiply line 41 by line 42.

|  |        |            |             |             |             |           |
|--|--------|------------|-------------|-------------|-------------|-----------|
|  | x 15%  | x 20.5%    | x 26%       | x 29%       | x 33%       | <b>42</b> |
|  | =      | =          | =           | =           | =           | <b>43</b> |
|  | + 0,00 | + 6,991,00 | + 16,544,00 | + 29,877,00 | + 47,670,00 | <b>44</b> |

Add lines 43 and 44.

|  |   |   |   |   |   |           |
|--|---|---|---|---|---|-----------|
|  | = | = | = | = | = | <b>45</b> |
|--|---|---|---|---|---|-----------|

### Step C – Net federal tax

Enter the amount from line 45.

**46**

Federal tax on split income (Get and complete Form T1206)

**424+**   **•47**

Add lines 46 and 47.

404=  **48**

Enter your total federal non-refundable tax credits from line 37 on the previous page.

350   **49**

Federal dividend tax credit (See line 425 in the guide.)

**425+**   **•50**

Minimum tax carryover (Get and complete Form T691.)

**427+**   **•51**

Add lines 49, 50, and 51.

=   **52**

Line 48 minus line 52 (if negative, enter "0")

**Basic federal tax** 429=  **53**

Federal foreign tax credit (Get and complete 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 (Complete the Worksheet for Schedule 1.)

(maximum \$650) **410**   **•57**

Investment tax credit (Get and complete Form T2038(IND).)

**412+**   **•58**

Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)

Net cost of shares of a provincially registered fund

**413**   Allowable credit **414+**   **•59**

Add lines 57, 58, and 59.

416=  **60**

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

417=  **61**

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**

See the privacy notice on your return.