

T1-2018

Donations and Gifts

Schedule 9

Complete this schedule and **attach** it to your return to claim an amount on line 349 of your Schedule 1.

For more information, see Pamphlet P113, Gifts and Income Tax.

Eligible amount of charitable donations

Include at lines 1 to 4 all the eligible amounts of donations you want to claim this year. This includes the eligible amount of donations that either you, or your spouse or common-law partner made in 2018 or in any of the previous 5 years that have not been claimed before. Remember, you may have charitable donations shown on your T4 and T4A slips. If you are claiming gifts made to a United States charity, see Pamphlet P113.

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged				1
Donations made to government bodies (government of Canada, a province, a territory, registered municipalities in Canada, or registered municipal or public bodies performing a function of government in Canada)	329+			2
Donations made to registered universities outside Canada	333+			3
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	334+			4
Add lines 1 to 4.				5
Total eligible amount of charitable donations			=	

Donations limit

Enter your **net income** from line 236 of your return. **6** $\times 75\% =$ **7**

If line 5 is less than line 7, enter the amount from line 5 on line 13 below and continue on line 14.

Otherwise, complete lines 8 to 12, before continuing on line 13.

Gifts of depreciable property (from Chart 2 in Pamphlet P113)	337			8
Gifts of capital property (from Chart 1 in Pamphlet P113)	339+			9
Add lines 8 and 9.	=			10
			$\times 25\% =$	+ <input type="text"/>
Enter the total of lines 7 and 11 or the amount on line 236 of your return, whichever is less.				Total donations limit
	=			12

Donations and gifts

Allowable charitable donations. If you did not complete lines 8 to 12, enter the amount from line 5.

Otherwise, enter the amount from line 5 or line 12, **whichever is less.**

	340			13
Eligible amount of cultural and ecological gifts (See Pamphlet P113.)	342+			14
Add lines 13 and 14.	=			15
Enter \$200 or the amount from line 15, whichever is less.	-			16
Line 15 minus line 16.	=			17

If your **taxable income is less than \$205,842**, enter "0" on line 26 and continue on line 28.

Otherwise, complete lines 18 to 27, before continuing on line 28.

Enter the amount from line 17.				18
Total of your donations made before 2016 included on lines 5 and 14, to a maximum of the amount on line 15.	354-			19
Line 18 minus line 19 (if negative, show it in brackets)	=			20
Enter the amount from line 16 or line 19, whichever is less.	+			21
Add lines 20 and 21.	=			22
Enter your taxable income from line 260 of your return.				23
Income threshold	-	205,842.00		24
Line 23 minus line 24 (if negative enter "0")	=			25
If you did not complete lines 18 to 25, enter "0". Otherwise, enter the amount from line 22 or line 25, whichever is less.				26
			$\times 33\% =$	+ <input type="text"/>
If you did not complete lines 18 to 27, enter the amount from line 17. Otherwise, enter the result of line 17 minus line 26.				28
			$\times 29\% =$	+ <input type="text"/>
Enter the amount from line 16.				30
			$\times 15\% =$	+ <input type="text"/>
Add lines 27, 29, and 31.				32
Enter this amount on line 349 of your Schedule 1.				Donations and Gifts
	=			