

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 along with the official receipts that support your claim. Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and Canadian low-cost housing corporations for the aged					1
Donations to government bodies (donations to the government of Canada, a province or territory, to a municipality in Canada or a municipal or public body performing a function of government in Canada)			+		2
Donations made to prescribed universities outside Canada	333		+		3
Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada	334		+		4
Add lines 1 to 4.	<b>Total eligible amount of charitable donations and government gifts</b>			=	5
Enter your <b>net income</b> 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 <b>less</b> .	<b>Total donations limit</b>			=	10
Allowable charitable donations and government gifts (enter the amount from line 5 or line 10, whichever is <b>less</b> )	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 <b>less</b> .	345		× 15% =	346	11
Line 344 minus line 345	347		× 29% =	348	12
Add lines 11 and 12. Enter this amount on line 349 of Schedule 1.	<b>Donations and gifts</b>			=	13