

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 \$10,822	300							1	
Age amount (if you were born in 1947 or earlier) (use the federal worksheet)	(maximum \$6,720)	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	
Amount for children born in 1995 or later										
Number of children for whom you <b>are not claiming</b> the family caregiver amount	366 × \$2,191 =					A				
Number of children for whom you <b>are claiming</b> the family caregiver amount	352 × \$4,191 =		+			B				
Add lines A and B.			=				▶	367	+	5
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)								306	+	6
CPP or QPP contributions:										
through employment from box 16 and box 17 of all T4 slips	(maximum \$2,306.70)	308	+							•7
on self-employment and other earnings ( <b>attach</b> Schedule 8)		310	+							•8
Employment insurance premiums:										
through employment from box 18 and box 55 of all T4 slips	(maximum \$839.97)	312	+							•9
on self-employment and other eligible earnings ( <b>attach</b> 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 \$1,095)	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 ( <b>attach</b> Schedule 5)		315	+							19
Disability amount (for self) (Claim \$7,546 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 ( <b>attach</b> Schedule 11)		323	+							23
Tuition, education, and textbook amounts transferred from a child		324	+							24
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)		326	+							25
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1995 or later</b>	330									
Minus: \$2,109 or 3% of line 236, whichever is less										
Subtotal (if negative, enter "0")			=			C				
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	331		+			D				
Add lines C and D.			=				▶	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 ( <b>attach</b> Schedule 9)		349	+							30
Add lines 29 and 30.										
Enter this amount on line 43 on the next page.										
<b>Total federal non-refundable tax credits</b>		350	=							31

### 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 **\$42,707** or less

Line 32 is more than **\$42,707** but not more than **\$85,414**

Line 32 is more than **\$85,414** but not more than **\$132,406**

Line 32 is more than **\$132,406**

Enter the amount from line 32.

0 00

42,707 00

85,414 00

132,406 00

Line 33 minus line 34 (cannot be negative)

=

=

=

=

Multiply line 35 by line 36.

x 15%

x 22%

x 26%

x 29%

Multiply line 35 by line 36.

=

=

=

=

Multiply line 35 by line 36.

+ 0 00

+ 6,406 00

+ 15,802 00

+ 28,020 00

Add lines 37 and 38.

=

=

=

=

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.

40

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

424+

41

Add lines 40 and 41.

404=

42

Enter your total federal non-refundable tax credits from line 31 on 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")

Basic federal tax 429=

48

Federal foreign tax credit (attach Form T2209)

405-

49

Line 48 minus line 49 (if negative, enter "0")

Federal tax 406=

50

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")

417=

55

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

Special taxes (see the guide)

418+

57

Add lines 55, 56, and 57.

Enter this amount on line 420 of your return.

Net federal tax 420=

58