

T1-2016

## Federal Tax

Schedule 1

This is **Step 5** in completing your return. 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 \$11,474	300		1	
Age amount (if you were born in 1951 or earlier) (use the federal worksheet)	(maximum \$7,125)	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	
Family caregiver amount for infirm children under 18 years of age					
Number of children for whom you <b>are claiming</b> the family caregiver amount	352	× \$2,121 =	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 ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)			308	+	• 7
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)			310	+	• 8
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$955.04)			312	+	• 9
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)			317	+	• 10
Volunteer firefighters' amount			362	+	11
Search and rescue volunteers' amount			395	+	12
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,161)		363	+	13
Public transit amount			364	+	14
Children's arts amount			370	+	15
Home accessibility expenses ( <b>attach</b> Schedule 12)			398	+	16
Home buyers' amount			369	+	17
Adoption expenses			313	+	18
Pension income amount (use the federal worksheet)	(maximum \$2,000)		314	+	19
Caregiver amount ( <b>attach</b> Schedule 5)			315	+	20
Disability amount (for self) (claim <b>\$8,001</b> , or if you were under 18 years of age, use the federal worksheet)			316	+	21
Disability amount transferred from a dependant (use the federal worksheet)			318	+	22
Interest paid on your student loans			319	+	23
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)			323	+	24
Tuition, education, and textbook amounts transferred from a child			324	+	25
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)			326	+	26
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1999 or later</b>	330		27		
Enter \$2,237 or 3% of line 236 of your return, whichever is <b>less</b> .	=		28		
Line 27 minus line 28 (if negative, enter "0")	=		29		
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	331	+	30		
Add lines 29 and 30.	=		332	+	31
Add lines 1 to 26, and line 31.			335	=	32
Federal non-refundable tax credit rate		×		15%	33
Multiply line 32 by line 33.			338	=	34
Donations and gifts ( <b>attach</b> Schedule 9)			349	+	35
Add lines 34 and 35.					
Enter this amount on line 48 on the next page.	<b>Total federal non-refundable tax credits</b>		350	=	36

Continue 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 37.	Line 37 is \$45,282 or less	Line 37 is more than \$45,282 but not more than \$90,563	Line 37 is more than \$90,563 but not more than \$140,388	Line 37 is more than \$140,388 but not more than \$200,000	Line 37 is more than \$200,000	
Enter the amount from line 37.						38
Line 38 minus line 39 (cannot be negative)	- 0.00	- 45,282.00	- 90,563.00	- 140,388.00	- 200,000.00	39
Multiply line 40 by line 41.	x 15%	x 20.5%	x 26%	x 29%	x 33%	40 41
	=	=	=	=	=	42
	+ 0.00	+ 6,792.00	+ 16,075.00	+ 29,029.00	+ 46,317.00	43
Add lines 42 and 43.	=	=	=	=	=	44

## Step 3 – Net federal tax

Enter the amount from line 44.			45
Federal tax on split income (from line 5 of Form T1206)	424+		46
Add lines 45 and 46.	404=		47
Enter your total federal non-refundable tax credits from line 36 on the previous page.	350		48
Federal dividend tax credit	425+		49
Minimum tax carryover (attach Form T691)	427+		50
Add lines 48, 49, and 50.	=		51
Line 47 minus line 51 (if negative, enter "0")		Basic federal tax	429= 52
Federal foreign tax credit (attach Form T2209)		405-	53
Line 52 minus line 53 (if negative, enter "0")		Federal tax	406= 54
Total federal political contributions (attach receipts)	409	55	
Federal political contribution tax credit (use the federal worksheet) (maximum \$650)	410		56
Investment tax credit (attach Form T2038(IND))	412+		57
Labour-sponsored funds tax credit (see lines 413, 414, 411 and 419 in the guide)			
Net cost of shares of a federally registered fund	411	Allowable credit	419+ 58
Net cost of shares of a provincially registered fund	413	Allowable credit	414+ 59
Add lines 56 to 59.		416=	60
Line 54 minus line 60 (if negative, enter "0")		417=	61
If you have an amount on line 46 above, see Form T1206.			
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