

T1-2017

## 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 \$11,635	300			1
Age amount (if you were born in 1952 or earlier) (use the federal worksheet)	(maximum \$7,225)	301	+		2
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		303	+		3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older ( <b>attach</b> Schedule 5)		304	+		4
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		305	+		5
Canada caregiver amount for other infirm dependants age 18 or older ( <b>attach</b> Schedule 5)		307	+		6
Canada caregiver amount for infirm children under 18 years of age					
Enter the number of children for whom you <b>are claiming</b> this amount	352	× \$2,150 =	367	+	7
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	+	• 8
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)			310	+	• 9
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$836.19)	312	+		• 10
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)		317	+		• 11
Volunteer firefighters' amount		362	+		12
Search and rescue volunteers' amount		395	+		13
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,178)	363	+		14
Public transit amount (only claim amounts from January 1 to June 30, 2017)		364	+		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
Disability amount (for self) (claim <b>\$8,113</b> , 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 amount 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 2000 or later</b>	330			26	
Enter \$2,268 or 3% of line 236 of your return, whichever is <b>less</b> .	–			27	
Line 26 minus line 27 (if negative, enter "0")	=			28	
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	331	+		29	
Add lines 28 and 29.	=			▶ 332	+
Add lines 1 to 25, and line 30.				335	=
Federal non-refundable tax credit rate			×	15%	32
Multiply line 31 by line 32.				338	=
Donations and gifts ( <b>attach</b> Schedule 9)				349	+
Add lines 33 and 34.					
Enter this amount on line 47 on the next page.				<b>Total federal non-refundable tax credits</b> 350	=

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 36.	Line 36 is <b>\$45,916</b> or less	Line 36 is more than <b>\$45,916</b> but not more than <b>\$91,831</b>	Line 36 is more than <b>\$91,831</b> but not more than <b>\$142,353</b>	Line 36 is more than <b>\$142,353</b> but not more than <b>\$202,800</b>	Line 36 is more than <b>\$202,800</b>	
Enter the amount from line 36.						37
Line 37 minus line 38 (cannot be negative)	– 0,00	– 45,916,00	– 91,831,00	– 142,353,00	– 202,800,00	38
Multiply line 39 by line 40.	× 15%	× 20.5%	× 26%	× 29%	× 33%	39
	=	=	=	=	=	41
	+ 0,00	+ 6,887,00	+ 16,300,00	+ 29,436,00	+ 46,965,00	42
Add lines 41 and 42.	=	=	=	=	=	43

## Step 3 – Net federal tax

Enter the amount from line 43.

Federal tax on split income (from line 5 of Form T1206)	424+		44	45
Add lines 44 and 45.	404=			46

Enter your total federal non-refundable tax credits from line 35 on the previous page.

Federal dividend tax credit	425+		47	48
Minimum tax carryover (attach Form T691)	427+			49
Add lines 47, 48, and 49.	=			50

Line 46 minus line 50 (if negative, enter "0") **Basic federal tax** 429 = 51

Federal foreign tax credit (attach Form T2209) 405 – 52

Line 51 minus line 52 (if negative, enter "0") **Federal tax** 406 = 53

Total federal political contributions (attach receipts) 409 54

Federal political contribution tax credit (use the federal worksheet) (maximum \$650)	410			55
Investment tax credit (attach Form T2038(IND))	412+			56
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+		57
Add lines 55, 56, and 57.		416=		58

Line 53 minus line 58 (if negative, enter "0") If you have an amount on line 45 above, see Form T1206. 417 = 59

Working income tax benefit advance payments received (box 10 of the RC210 slip) 415+ 60

Special taxes (see line 418 in the guide) 418+ 61

Add lines 59, 60, and 61. Enter this amount on line 420 of your return. **Net federal tax** 420 = 62