

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 (attach Schedule 5)		303+			3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (attach Schedule 5)		304+			4
Amount for an eligible dependant (attach Schedule 5)		305+			5
Canada caregiver amount for other infirm dependants age 18 or older (attach Schedule 5)		307+			6
Canada caregiver amount for infirm children under 18 years of age.					
Enter the number of children for whom you are claiming this amount	352 × \$2,150 =	367+			7
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)	(maximum \$2,797.20)	308+			• 8
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310+			• 9
Employment insurance premiums:					
through employment (see the guide)	(maximum \$651.51)	312+			•10
on self-employment and other eligible earnings (attach Schedule 13)		317+			•11
Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 of all T4 slips)	(maximum \$397.30)	375+			•12
PPIP premiums payable on employment income (attach Schedule 10)		376+			•13
PPIP premiums payable on self-employment income (attach Schedule 10)		378+			•14
Volunteer firefighters' amount		362+			15
Search and rescue volunteers' amount		395+			16
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,178)	363+			17
Public transit amount (only claim amounts from January 1 to June 30, 2017)		364+			18
Home accessibility expenses (attach Schedule 12)		398+			19
Home buyers' amount		369+			20
Adoption expenses		313+			21
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314+			22
Disability amount (for self) (claim \$8,113, or if you were under 18 years of age, use the federal worksheet)		316+			23
Disability amount transferred from a dependant (use the federal worksheet)		318+			24
Interest paid on your student loans		319+			25
Your tuition, education, and textbook amounts (attach Schedule 11)		323+			26
Tuition amount transferred from a child		324+			27
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326+			28
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2000 or later	330		29		
Enter \$2,268 or 3% of line 236 of your return, whichever is less .	–		30		
Line 29 minus line 30 (if negative, enter "0")	=		31		
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331+		32		
Add lines 31 and 32.	=		▶ 332+		33
Add lines 1 to 28, and line 33.			335=		34
Federal non-refundable tax credit rate			×	15%	35
Multiply line 34 by line 35.			338=		36
Donations and gifts (attach Schedule 9)			349+		37
Add lines 36 and 37.					
Enter this amount on line 50 on the next page.			Total federal non-refundable tax credits 350=		38

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.

39

Complete the appropriate column depending on the amount on line 39.

Line 39 is **\$45,916** or less

Line 39 is more than **\$45,916** but not more than **\$91,831**

Line 39 is more than **\$91,831** but not more than **\$142,353**

Line 39 is more than **\$142,353** but not more than **\$202,800**

Line 39 is more than **\$202,800**

Enter the amount from line 39.

<input type="text"/>	40					
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	-----------

Line 40 minus line 41 (cannot be negative)

–	0.00	–	45,916.00	–	91,831.00	–	142,353.00	–	202,800.00	41
---	------	---	-----------	---	-----------	---	------------	---	------------	-----------

=		=		=		=		=		42
---	--	---	--	---	--	---	--	---	--	-----------

Multiply line 42 by line 43.

×	15%	×	20.5%	×	26%	×	29%	×	33%	43
---	-----	---	-------	---	-----	---	-----	---	-----	-----------

=		=		=		=		=		44
---	--	---	--	---	--	---	--	---	--	-----------

+	0.00	+	6,887.00	+	16,300.00	+	29,436.00	+	46,965.00	45
---	------	---	----------	---	-----------	---	-----------	---	-----------	-----------

Add lines 44 and 45.

=		=		=		=		=		46
---	--	---	--	---	--	---	--	---	--	-----------

Step 3 – Net federal tax

Enter the amount from line 46.

47

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

424+ **•48**

Add lines 47 and 48.

404= **▶** **49**

Enter your total federal non-refundable tax credits from line 38 on the previous page.

350 **50**

Federal dividend tax credit

425+ **•51**

Minimum tax carryover (**attach** Form T691)

427+ **•52**

Add lines 50, 51, and 52.

= **▶** **53**

Line 49 minus line 53 (if negative, enter "0")

Basic federal tax 429= **54**

Federal foreign tax credit (**attach** Form T2209)

405– **55**

Line 54 minus line 55 (if negative, enter "0")

Federal tax 406= **56**

Total federal political contributions (**attach** receipts)

409 **57**

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) **410** **•58**

Investment tax credit (**attach** Form T2038(IND))

412+ **•59**

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+** **•60**

Add lines 58, 59, and 60.

416= **▶** **61**

Line 56 minus line 61 (if negative, enter "0")

62

If you have an amount on line 48 above, see Form T1206.

417= **62**

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

415+ **•63**

Special taxes (see line 418 in the guide)

418+ **64**

Add lines 62, 63, and 64.

Enter this amount on line 420 of your return.

Net federal tax 420= **65**