

T1-2014

Federal Tax

Schedule 1

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 \$11,138	300			1
Age amount (if you were born in 1949 or earlier) (use the federal worksheet)	(maximum \$6,916)	301	+		2
Spouse or common-law partner amount (attach Schedule 5)		303	+		3
Amount for an eligible dependant (attach Schedule 5)		305	+		4
Amount for children born in 1997 or later					
Number of children for whom you are not claiming the family caregiver amount	366 × \$2,255 =			5	
Number of children for whom you are claiming the family caregiver amount	352 × \$4,313 =	+		6	
Add lines 5 and 6.		=		367	7
Amount for infirm dependants age 18 or older (attach Schedule 5)		306	+		8
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308	+		•9
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+		•10
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$913.68)		312	+		•11
on self-employment and other eligible earnings (attach Schedule 13)		317	+		•12
Volunteer firefighters' amount		362	+		13
Search and rescue volunteers' amount		395	+		14
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,127)		363	+		15
Public transit amount		364	+		16
Children's fitness amount		365	+		17
Children's arts amount		370	+		18
Home buyers' amount		369	+		19
Adoption expenses		313	+		20
Pension income amount (use the federal worksheet) (maximum \$2,000)		314	+		21
Caregiver amount (attach Schedule 5)		315	+		22
Disability amount (for self) (claim \$7,766 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, education, and textbook amounts 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 1997 or later	330			29	
Enter \$2,171 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 4, 7 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

Go to Step 2 on the next page. ➔

Step 2 – Federal tax on taxable incomeEnter your **taxable income** from line 260 of your return.

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

Line 39 is
\$43,953 or lessLine 39 is more
than **\$43,953** but
not more than
\$87,907Line 39 is more
than **\$87,907** but
not more than
\$136,270Line 39 is more
than **\$136,270**

Enter the amount from line 39.

- 0,00

- 43,953,00

- 87,907,00

- 136,270,00

Line 40 minus line 41 (cannot be negative)

=

=

=

=

Multiply line 42 by line 43.

x 15%

x 22%

x 26%

x 29%

Add lines 44 and 45.

+ 0,00

+ 6,593,00

+ 16,263,00

+ 28,837,00

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 46.

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

424+

47

•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

Family tax cut (**attach** Schedule 1-A)

423+

•50A

Federal dividend tax credit

425+

•51

Overseas employment tax credit (**attach** Form T626)

426+

52

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

427+

•53

Add lines 50 to 53.

=

-

54

Line 49 minus line 54 (if negative, enter "0")

Basic federal tax 429=

55

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

405-

56

Line 55 minus line 56 (if negative, enter "0")

Federal tax 406=

57

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

409

58

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) 410

•59

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

412+

•60

Labour-sponsored funds tax credit

Net cost 413

Allowable credit 414+

•61

Add lines 59, 60, and 61.

416=

-

62

Line 57 minus line 62 (if negative, enter "0")
If you have an amount on line 48 above, see Form T1206.

417=

63

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

415+

•64

Special taxes (see line 418 in the guide)

418+

65

Add lines 63, 64, and 65.

Enter this amount on line 420 of your return.

Net federal tax 420=

66