

T1-2014

Donations and Gifts

Schedule 9

For more information, see line 349 in the guide and see Pamphlet P113, *Gifts and Income Tax*.

Attach a copy of this schedule to your return. Remember, you may have charitable donations shown on your T4 and T4A slips.

| | | | | | |
|--|-----|--|---------|--|---|
| Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged | | | | | 1 |
| Donations made to government bodies (government of Canada, a province or territory, a registered municipality in Canada, or a registered municipal or public body performing a function of government in Canada) | | | + | | 2 |
| Donations made to registered universities outside Canada that are prescribed | 333 | | + | | 3 |
| Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations | 334 | | + | | 4 |
| Total eligible amount of charitable donations | | | = | | 5 |
| Add lines 1 to 4. | | | | | |
| Enter your net income from line 236 of your return. | | | × 75% = | | 6 |

Note: If the amount on line 5 is less than the amount on line 6, enter the amount from line 5 on line 340 below, and continue completing the schedule from that line.

| | | | | | |
|---|-----|--|---------|-----|----|
| Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>) | 337 | | | | 7 |
| Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>) | 339 | | + | | 8 |
| Add lines 7 and 8. | | | = | | |
| Enter the total of lines 6 and 9 or the amount on line 236 of your return, whichever is less . | | | × 25% = | + | 9 |
| Total donations limit | | | = | | 10 |
| Allowable charitable donations (enter the amount from line 5 or line 10, whichever is less) | 340 | | | | |
| Eligible amount of cultural and ecological gifts (see line 349 in the guide) | 342 | | + | | |
| Add lines 340 and 342. | 344 | | = | | |
| Enter \$200 or the amount from line 344, whichever is less . | 345 | | × 15% = | 346 | 11 |
| Line 344 minus line 345 | 347 | | × 29% = | 348 | 12 |

First-time donor's super credit (FDSC)

For the purpose of the FDSC, you will be considered a "first-time donor" if neither you nor your spouse or common-law partner (if you have one) has claimed and been allowed a charitable donations tax credit for any year after 2007.

Only gifts of money made after March 20, 2013, to a maximum of \$1,000, are eligible for the FDSC.

Note: If you have a spouse or common-law partner, you can share the claim for the FDSC, but the total combined donations claimed cannot be more than \$1,000.

| | | | | | |
|--|-----|--|---------|-----|----|
| Enter the amount of gifts of money* made after March 20, 2013. (Maximum \$1,000) | 343 | | × 25% = | 341 | 13 |
| Add lines 11, 12, and 13. | | | | | |
| Enter this amount on line 349 of Schedule 1. | | | | | |
| Donations and gifts | | | = | | 14 |

* The amount claimed on line 343 must also be claimed on line 340 by you or your spouse or common-law partner (if you have one). Also note that if the donations are shared, the combined amount on line 343 for you and your spouse or common-law partner cannot exceed the combined amount claimed on line 340 by both of you.