

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 \$11,038	300			1
Age amount (if you were born in 1948 or earlier) (use the federal worksheet)	(maximum \$6,854)	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 1996 or later					
Number of children for whom you are not claiming the family caregiver amount	366	×	\$2,234	=	5
Number of children for whom you are claiming the family caregiver amount	352	×	\$4,274	=	6
Add lines 5 and 6.		+			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 Form RC381, if applicable)		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 \$891.12)	312	+		•11
on self-employment and other eligible earnings (attach Schedule 13)		317	+		•12
Volunteer firefighters' amount		362	+		13
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,117)	363	+		14
Public transit amount		364	+		15
Children's fitness amount		365	+		16
Children's arts amount		370	+		17
Home buyers' amount		369	+		18
Adoption expenses		313	+		19
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314	+		20
Caregiver amount (attach Schedule 5)		315	+		21
Disability amount (for self) (claim \$7,697 or, if you were under 18 years of age, use the federal worksheet)		316	+		22
Disability amount transferred from a dependant (use the federal worksheet)		318	+		23
Interest paid on your student loans		319	+		24
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+		25
Tuition, education, and textbook amounts transferred from a child		324	+		26
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		27
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1996 or later	330			28	
Enter \$2,152 or 3% of line 236 of your return, whichever is less .				29	
Line 28 minus line 29 (if negative, enter "0")				30	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+		31	
Add lines 30 and 31.		+		32	
Add lines 1 to 4, 7 to 27, and line 32.		335	=		33
Federal non-refundable tax credit rate		×	15%		34
Multiply line 33 by line 34.		338	=		35
Donations and gifts (attach Schedule 9)		349	+		36
Add lines 35 and 36.					
Enter this amount on line 49 on the next page.					
Total federal non-refundable tax credits		350	=		37

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 38.

Line 38 is
\$43,561 or lessLine 38 is more
than **\$43,561** but
not more than
\$87,123Line 38 is more
than **\$87,123** but
not more than
\$135,054Line 38 is more
than **\$135,054**

Enter the amount from line 38.

0,00

43,561,00

87,123,00

135,054,00

Line 39 minus line 40 (cannot be negative)

=

=

=

=

x 15%

x 22%

x 26%

x 29%

Multiply line 41 by line 42.

=

=

=

=

+ 0,00

+ 6,534,00

+ 16,118,00

+ 28,580,00

Add lines 43 and 44.

=

=

=

=

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 45.

46

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

424+

•47

Add lines 46 and 47.

404=

48

Enter your total federal non-refundable tax credits from line 37 on the previous page.

350

49

Federal dividend tax credit

425+

•50

Overseas employment tax credit (attach Form T626)

426+

51

Minimum tax carryover (attach Form T691)

427+

•52

Add lines 49 to 52.

=

▶

53

Line 48 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

Net cost 413

Allowable credit 414+

•60

Add lines 58, 59, and 60.

416=

▶

61

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

417=

62

If you have an amount on line 47 above, see Form T1206.

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