

T1-2017

Allowable Amount of Non-Refundable Tax Credits

Schedule B

To determine your allowable amount of federal and provincial or territorial non-refundable tax credits, complete the calculation below.

$$\frac{\begin{array}{l} \text{Enter the amount from line 236 of your return.} \\ \text{Enter the amount from line 14 of Schedule A.} \end{array}}{\quad \times \quad 100 = \quad \% \quad \mathbf{A}}$$

If the result from line **A** is **90% or more**

Your allowable amount of **federal** non-refundable tax credits is the amount on line 350 of your Schedule 1.

Your allowable amount of **provincial or territorial** non-refundable tax credits, if applicable, is the amount on line 6150 of Form 428.

If the result from line **A** is **less than 90%**

Your allowable amount of **federal** non-refundable tax credits is 15% of the total of the amounts on lines 308, 312, 316, 317, 319, and 323 (other than the education and textbook amounts) **plus** the amount on line 349 of your Schedule 1.

Your allowable amount of **provincial or territorial** non-refundable tax credits is: the total of the amounts on lines 5824, 5829, 5832, 5844, 5852, and 5856 (other than the education and textbook amounts), **multiplied** by the provincial or territorial lowest tax rate on Form 428 for the province or territory where you earned employment income in Canada or income from a business that had a permanent establishment in Canada, **plus** the amount on line 5896.

Enter your allowable amount of **federal** non-refundable tax credits on line 350 on the back of Schedule 1.

Enter your allowable amount of **provincial or territorial** non-refundable tax credits on line 6150 of Form 428.

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Information About your Residency Status

Schedule D

If you are completing a provincial or territorial form and any of the following situations applied to you for all of 2017, complete this schedule by ticking the appropriate box and **attach it** to your return.

- You were a non-resident of Canada **177** Yes ☐ 1
- You were a deemed non-resident of Canada **177** Yes ☐ 2
- You were a factual resident of Canada **177** Yes ☐ 5

For more information on residency status, see Income Tax Folio S5-F1-C1, *Determining an Individual's Residence Status*.

For information on which tax package you should use, see "Which forms book or tax guide should you use?" on page 5 of Guide T4058, *Non-Residents and Income Tax*. If you are a deemed resident of Canada or a part-year resident, **do not** complete this schedule.

Note

If you were a non-resident or a deemed non-resident of Canada reporting income from employment in Canada, or from a business that had a permanent establishment in Canada, enter the province or territory where you earned the income on the "Enter your province or territory of residence on December 31, 2017" line on page 1 of your return, under "Information about your residence."

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See the privacy notice on your return.