

Complete this schedule to claim your federal non-refundable tax credits and to calculate your net federal tax.

You must attach a copy of this schedule to your return.

Enter your **taxable income** from line 260 of your return _____ 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

If the amount on line 1 is:	\$35,000 or less	more than \$35,000 but not more than \$70,000	more than \$70,000 but not more than \$113,804	more than \$113,804
Enter the amount from line 1 above	2	2	2	2
Base amount	00,000 00 3	35,000 00 3	70,000 00 3	113,804 00 3
Line 2 minus line 3 (this amount cannot be negative)	= 4	= 4	= 4	= 4
Rate	x 16% 5	x 22% 5	x 26% 5	x 29% 5
Multiply the amount on line 4 by the rate on line 5	= 6	= 6	= 6	= 6
Tax on base amount	0,000 00 7	5,600 00 7	13,300 00 7	24,689 00 7
Add lines 6 and 7	= 8	= 8	= 8	= 8

Federal non-refundable tax credits (Read the guide for details about these credits.)

Basic personal amount	claim \$8,012 300	
Age amount (if you were born in 1939 or earlier)	(maximum \$3,912) 301+	
Spouse or common-law partner amount:		
Base amount	7,484 00	
Minus: his or her net income (from page 1 of your return)	-	
Result: (if negative, enter "0")	= (maximum \$6,803) 303+	
Amount for an eligible dependant (attach Schedule 5)	(maximum \$6,803) 305+	
Amount for infirm dependants age 18 or older (attach Schedule 5)	306+	
CPP or QPP contributions:		
through employment from box 16 and box 17 on all T4 slips	(maximum \$1,831.50) 308+	•
on self-employment and other earnings (attach Schedule 8)	310+	•
Employment Insurance premiums from box 18 on all T4 slips	(maximum \$772.20) 312+	•
Pension income amount	(maximum \$1,000) 314+	
Caregiver amount (attach Schedule 5)	315+	
Disability amount	316+	
Disability amount transferred from a dependant	318+	
Interest paid on your student loans	319+	
Tuition and education amounts (attach Schedule 11)	323+	
Tuition and education amounts transferred from a child	324+	
Amounts transferred from your spouse or common-law partner (attach Schedule 2)	326+	
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1987 or later (see the guide)	330	
Minus: \$1,813 or 3% of line 236, whichever is less	-	
Subtotal (if negative, enter "0")	= (A)	
Allowable amount of medical expenses for other dependants (see the calculation at line 331 in the guide and attach Schedule 5)	331+	(B)
Add lines (A) and (B).	= 332+	
Add lines 300 to 326, and 332.	335=	

Multiply the amount on line 335 by 16% = 338

Donations and gifts (**attach** Schedule 9) 349+

Total federal non-refundable tax credits: Add lines 338 and 349. 350=

Net federal tax

Enter the amount from line 8 on the other side				9
Federal tax on split income (from line 4 of Form T1206)	424+			• 10
	Add lines 9 and 10	=		▶ 11
Enter the amount from line 350 on the other side	350			
Federal dividend tax credit (13.3333% of the amount on line 120 of your return)	425+			•
Overseas employment tax credit (attach Form T626)	426+			•
Minimum tax carry-over (attach Form T691)	427+			•
	Add lines 350, 425, 426, and 427	=		▶ - 12
Basic federal tax: Line 11 minus line 12 (if negative, enter "0")				429 = 13
Federal foreign tax credit:				
Complete the federal foreign tax credit calculation below and enter the amount from line (i) or line (ii), whichever is less				- 14
Federal tax: Line 13 minus line 14 (if negative, enter "0")				406 = 15
Total federal political contributions (attach receipts)	409			
Federal political contribution tax credit (see the guide)	410			•
Investment tax credit (attach Form T2038(IND))	412+			•
Labour-sponsored funds tax credit				•
	Net cost 413		Allowable credit 414+	•
	Add lines 410, 412, and 414.		416 =	▶ - 16
	Line 15 minus line 16 (if negative, enter "0")			
	(if you have an amount on line 424 above, see Form T1206)			417 = 17
Additional tax on RESP accumulated income payments (attach Form T1172)			418+	18
Net federal tax: Add lines 17 and 18				
Enter this amount on line 420 of your return.				420 = 19

Federal foreign tax credit: (see lines 431 and 433 in the guide)

Make a separate calculation for each foreign country. Enter the result on line 14 above.

Non-business income tax paid to a foreign country			431		•(i)
Net foreign non-business income * 433		X	Basic federal tax ***		= (ii)
Net income **					

* Reduce this amount by any income from that foreign country for which you claimed a capital gains deduction, and by any income from that country that was, under a tax treaty, either exempt from tax in that country or deductible as exempt income in Canada (included on line 256). Also reduce this amount by the lesser of lines E and F on Form T626.

** Line 236 plus the amount on line 3 of Form T1206, minus the total of the amounts on lines 244, 248, 249, 250, 253, 254, and minus any amount included on line 256 for foreign income deductible as exempt income under a tax treaty, income deductible as net employment income from a prescribed international organization, or non-taxable tuition assistance from box 21 of the T4E slip. If the result is less than the amount on line 433, enter your **Basic federal tax***** on line (ii).

*** Line 429 plus the amount on lines 425 and 426, and minus any refundable Quebec abatement (line 440) and any federal refundable First Nations abatement (line 441 on the return for residents of Yukon).