

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 \$10,382	300		1
Age amount (if you were born in 1945 or earlier) (use federal worksheet)	(maximum \$6,446)	301	+	2
Spouse or common-law partner amount (if negative, enter "0")				
\$10,382 minus (his or her net income from page 1 of your return) =		303	+	3
Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0")				
\$10,382 minus (his or her net income) =		305	+	4
Amount for children born in 1993 or later	Number of children 366 × \$2,101 =	367	+	5
Amount for infirm dependants age 18 or older (use federal worksheet and attach Schedule 5)		306	+	6
CPP or QPP contributions:				
through employment from box 16 and box 17 on all T4 slips	(maximum \$2,163.15)	308	+	• 7
on self-employment and other earnings (attach Schedule 8)		310	+	• 8
Employment Insurance premiums:				
through employment from box 18 and box 55 on all T4 slips	(maximum \$747.36)	312	+	• 9
on self-employment and other eligible earnings (attach Schedule 13)		317	+	• 10
Canada employment amount (if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,051)	363	+	11
Public transit amount		364	+	12
Children's fitness amount		365	+	13
Home buyers' amount (see line 369 in the guide)		369	+	14
Adoption expenses		313	+	15
Pension income amount (use federal worksheet)	(maximum \$2,000)	314	+	16
Caregiver amount (use federal worksheet and attach Schedule 5)		315	+	17
Disability amount (for self) (claim \$7,239 or, if you were under 18 years of age, use federal worksheet)		316	+	18
Disability amount transferred from a dependant (use federal worksheet)		318	+	19
Interest paid on your student loans		319	+	20
Tuition, education, and textbook amounts (attach Schedule 11)		323	+	21
Tuition, education, and textbook amounts transferred from a child		324	+	22
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+	23
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later	330			
Minus: \$2,024 or 3% of line 236, whichever is less	=			
Subtotal (if negative, enter "0")	=		(A)	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide and attach Schedule 5)	331	+	(B)	
Add lines (A) and (B).	=		▶ 332	24
Add lines 1 to 24.			335	25
Multiply the amount on line 25 by 15%.		338	=	26
Donations and gifts (attach Schedule 9)		349	+	27
Add lines 26 and 27.				
Enter this amount on line 40 on the next page.	Total federal non-refundable tax credits	350	=	28

Go to Step 2 on the next page. ➔

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.

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Use the amount on line 29 to determine which **ONE** of the following columns you have to complete.

	If line 29 is \$40,970 or less	If line 29 is more than \$40,970 but not more than \$81,941	If line 29 is more than \$81,941 but not more than \$127,021	If line 29 is more than \$127,021	
Enter the amount from line 29.					30
Base amount	00,000 00	– 40,970 00	– 81,941 00	– 127,021 00	31
Line 30 minus line 31 (cannot be negative)	=	=	=	=	32
Rate	× 15%	× 22%	× 26%	× 29%	33
Multiply line 32 by line 33.	=	=	=	=	34
Tax on base amount	00,000 00	+ 6,146 00	+ 15,159 00	+ 26,880 00	35
Add lines 34 and 35.	=	=	=	=	36
	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 36 above.

Federal tax on split income (from line 5 of Form T1206)	424 +	• 38	
Add lines 37 and 38.	404 =	▶	39

Enter your total federal non-refundable tax credits from line 28 of the previous page.	350	40	
Federal dividend tax credit (see line 425 in the guide)	425 +	• 41	
Overseas employment tax credit (attach Form T626)	426 +	42	
Minimum tax carryover (attach Form T691)	427 +	• 43	
Add lines 40 to 43.	=	▶	44

Line 39 minus line 44 (if negative, enter "0").	Basic federal tax 429 =		45
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Federal foreign tax credit (attach Form T2209)	405 –		46
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Line 45 minus line 46 (if negative, enter "0").	Federal tax 406 =		47
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Total federal political contributions (attach receipts)	409		
Federal political contribution tax credit (use federal worksheet)	410	• 48	
Investment tax credit (attach Form T2038(IND))	412 +	• 49	
Labour-sponsored funds tax credit			
Net cost 413	Allowable credit 414 +	• 50	
Add lines 48, 49, and 50.	416 =	▶	51

Line 47 minus line 51 (if negative, enter "0").			
If you have an amount on line 38 above, see Form T1206.	417 =		52

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip)	415 +	• 53	
Additional tax on RESP accumulated income payments (attach Form T1172)	418 +		54

Add lines 52, 53, and 54.			
Enter this amount on line 420 of your return.	Net federal tax 420 =		55