T1-2005

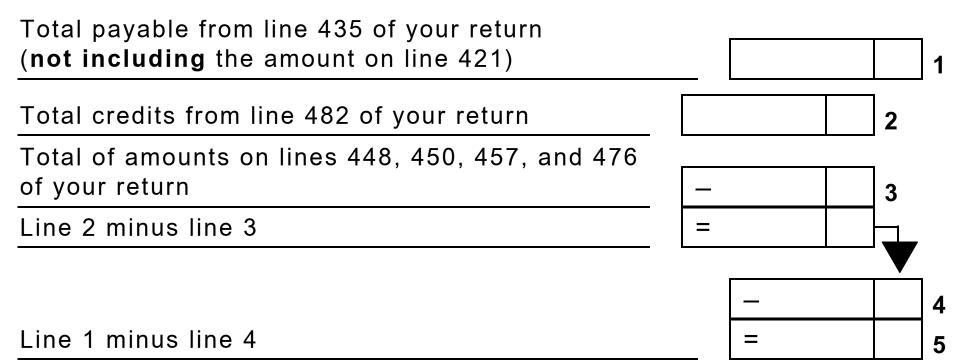
Federal Worksheet

Use the following charts to make your calculations according to the line instructions contained in your "T1 General Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada".

Keep this worksheet for your records. Do not attach it to the return you send us.

Instalments

For details, see "Should you be paying your taxes by instalments?" in the guide.



You may have to pay your 2006 taxes by instalments if for 2006, and for either 2005 or 2004, the amount on line 5 is more than \$2,000 (\$1,200 if you have to file a return for the province of Quebec).

Line 235 - Social benefits repayment

Amount from line 113 of your return			1
Amount from line 146 of your return	+		2
Add lines 1 and 2	=		3
Overpayment of Old Age Security benefits recovered (box 20 of your T4A(OAS) slip)	_		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Amount from line 234 of your return			6
El benefits repayment from line 4 of the chart on your T4E slip (if any)	_		7
Line 6 minus line 7	=		8
Base amount	- 60,806	00	9
Line 8 minus line 9 (if negative, enter "0")	=		1
Multiply the amount on line 10 by 15%			1

Enter the amount from line 5 or line 11, whichever is less		1	12
Enter the amount from line 7 on page 3 [above] (if any)	+	1	13
Add lines 12 and 13. Enter this amount on lines 235 and 422 of your return.	=	1	14

Line 301 – Age amount

Maximum claim		3,9	979	00	1
Your net world income (as defined at line 301 in the guide)				2	-
Base amount	_	29,619	00	3	
Line 2 minus line 3 (if negative, enter "0")	_ =			4	
Multiply the amount on line 4 by 15%		_			5
Line 1 minus line 5 (if negative, enter "0") Enter this amount on line 301 of Schedule 1.		=			6

Line 305 - Amount for an eligible dependant

Base amount	8,079	00	1
Dependant's net world income			Ī
(as defined at line 305 in the guide)	_		2
Line 1 minus line 2 (if negative, enter "0")	=		3

Enter, on line 305 of Schedule 1, \$7,344 or the amount on line 3, whichever is less.

Attach Schedule 5 to your return to provide details for this dependant.

Line 306 – Amount for infirm dependants age 18 or older

If your dependant's net world income for 2005 (as defined at line 306 in the guide) was \$9,308 or more, you cannot make a claim.

Base amount	9,308	00	1
Dependant's net world income	_		2
Line 1 minus line 2; if the result is more than \$3,848, enter \$3,848	=		3
If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed	_		4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

Complete this calculation for each dependant.

Enter, on line 306 of Schedule 1, the total amount claimed for all dependants.

Attach Schedule 5 to your return to provide details for each dependant.

continue on next page

Line 314 - Pension income amount

Amount from line 115 of your return Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2005, or you received the payments because of the death of your spouse or common-law partner + Add lines 1 and 2 Foreign pension income included on line 115 and deducted on line 256 Income from a U.S. individual retirement account included on line 115 5 Add lines 4 and 5 Line 3 minus line 6 Enter, on line 314 of Schedule 1, \$1,000 or the amount on line 7, whichever is less.

Line 315 - Caregiver amount

If your dependant's net world income for 2005 (as defined at line 315 in the guide) was \$16,989 or more, you cannot make a claim.

Base amount	16,989	00	1
Dependant's net world income	_		2
Line 1 minus line 2; if the result is more than \$3,848, enter \$3,848	=		3
If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed	_		_] 4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=		5

Complete this calculation for each dependant.

Enter, on line 315 of Schedule 1, the total amount claimed for all dependants.

Attach Schedule 5 to your return to provide details for each dependant.

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Line 316 – Disability amount (calculation if you were under age 18 on December 31, 2005)

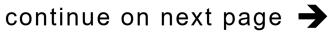
Maximum supplement		3,8	848	00	1
Total expenses for child care and attendant care claimed for you by anyone				2	-
Base amount	_	2,254	00	3	
Line 2 minus line 3 (if negative, enter "0")	=				
					1
		_			4
Line 1 minus line 4 (if negative, enter "0")		=			5

Enter, on line 316 of Schedule 1, \$6,596 plus the amount on line 5 (maximum claim \$10,444) unless this chart is being completed for the chart for line 318.

Line 318 - Disability amount transferred from a dependant

Base amount	6,596	00	1
If the dependant was under age 18 on December 31, 2005, enter the amount from line 5 of his or her chart		_	
for line 316. Otherwise, enter "0".	+		2
Add lines 1 and 2	=		3
Total of amounts your dependant can claim on lines 300 to 315 of his or her Schedule 1	+		_]
Add lines 3 and 4	=		5
Dependant's taxable income from line 260 of his or her return	_		6
Line 5 minus line 6 (if negative, enter "0")	=		7

Enter, on line 318 of Schedule 1, the amount on line 3 or line 7, whichever is **less**.



Line 410 – Federal political contribution tax credit

If your total federal political contributions (line 409) were \$1,275 or more, enter \$650 on line 410 of Schedule 1.



more than \$400

For total contributions of:	\$4	00 or less				t not more han \$750)
	•						
Total contributions				1			
Base amount		000	00	2	1	400	00
Line 1 minus line 2	=			3	=		
Rate	×	75%		4	×	50%	
Multiply line 3 by the rate							
on line 4	=			5	=		
Credit on base amount		000	00	6	+	300	00
Add lines 5 and 6	=			7	=		

Enter the amount on line 7 on line 410 of Schedule 1.



If your total federal political contributions (line 409) were \$1,275 or more, enter \$650 on line 410 of Schedule 1.

For total contributions of:

more than \$750 but not more than \$1,275



Total contributions					1
Base amount	_	-	750	00	2
Line 1 minus line 2	=	=			3
Rate	×		33.33%		4
Multiply line 3 by the rate on line 4		<u> </u>			5
Credit on base amount	+	•	475	00	6
Add lines 5 and 6	=				7
					-

Enter the amount on line 7 on line 410 of Schedule 1.

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Line 452 - Refundable medical expense supplement

Read the **conditions** at line 452 in your guide to determine if you can claim this credit.

Your net world income from line 236 of your return			1
Net world income of your spouse or common-law partner from page 4 [1] of your return	+		2
Add lines 1 and 2	=		3
Base amount	- 21,663	00	4
Line 3 minus line 4 (if negative, enter "0")	=		5
Enter \$750 or 25% of the total of line 215 (of your return) and line 332 (of Schedule 1), whichever is less			6
Multiply the amount on line 5 by 5%	_		7
Line 6 minus line 7 (if negative, enter "0") Enter this amount on line 452 of your return.	=		8