

Allowable Amount of Non-Refundable Tax Credits

To determine your allowable amount of federal non-refundable tax credits, complete Box A or B, whichever applies.

Box A – Non-residents and non-residents electing under section 216.1

Enter the amount from line 236 of your return ... x 100 = ... % A
Enter the amount from line 14 of Schedule A

If 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.

If line A is less than 90%, your allowable amount of federal non-refundable tax credits is 15% of the amounts on lines 316, 319, and 323 (other than the education amount) plus the amount on line 349 of your Schedule 1.

Enter your allowable amount on line A on the back of your Schedule 1, Federal Tax.

Box B – Non-residents and deemed non-residents electing under section 217

Enter the amount from line 236 of your return ... x 100 = ... % A
Enter the amount from line 14 of Schedule A

If 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.

If line A is less than 90%, your allowable amount of federal non-refundable tax credits is the lesser of:

- the amount on line 350 from page 1, of your Schedule 1 ... =
or
the amount of your income eligible for the section 217 election ... x 15% =

Enter your allowable amount on line A on the back of your Schedule 1, Federal Tax.

Cut along this line

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Enter your allowable amount on line A on the back of your Schedule 1, Federal Tax.

Box B – Non-residents and deemed non-residents electing under section 217

Enter the amount from line 236 of your return ... x 100 = ... % A
Enter the amount from line 14 of Schedule A

If 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.

If line A is less than 90%, your allowable amount of federal non-refundable tax credits is the lesser of:

- the amount on line 350 from page 1, of your Schedule 1 ... =
or
the amount of your income eligible for the section 217 election ... x 15% =

Enter your allowable amount on line A on the back of your Schedule 1, Federal Tax.