

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

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Enter the amount from
line 14 of Schedule A

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× 100 =

 % **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.

continue on next page

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 page 8 [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

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Enter the amount from line 14 of Schedule A

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100

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%

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 7 [1], of your Schedule 1

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or

● the amount of your income eligible for the section 217 election (see page 51 [13] in the guide for the list of eligible income)

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 × 15%

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Enter your allowable amount on line A on page 8 [the back] of your Schedule 1, "Federal Tax".