

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:	\$35,595 or less	more than \$35,595 but not more than \$71,190	more than \$71,190 but not more than \$115,739	more than \$115,739
Enter the amount from line 1 above	2	2	2	2
Base amount	3 <b>00,000 00</b>	3 - 35,595 00	3 - 71,190 00	3 - 115,739 00
Line 2 minus line 3 (this amount cannot be negative)	4 =	4 =	4 =	4 =
Rate	5 x 15%	5 x 22%	5 x 26%	5 x 29%
Multiply the amount on line 4 by the rate on line 5	6 =	6 =	6 =	6 =
Tax on base amount	7 <b>0,000 00</b>	7 + 5,339 00	7 + 13,170 00	7 + 24,753 00
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 <b>\$8,648 300</b>	
Age amount (if you were born in 1940 or earlier)	(maximum <b>\$3,979 301</b> ) +	
Spouse or common-law partner amount:		
Base amount	8,079 00	
Minus: his or her net income (from page 1 of your return)	-	
Result: (if negative, enter "0")	= (maximum <b>\$7,344 303</b> ) +	
Amount for an eligible dependant ( <b>attach</b> Schedule 5)	(maximum <b>\$7,344 305</b> ) +	
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)	<b>306</b> +	
CPP or QPP contributions:		
through employment from box 16 and box 17 on all T4 slips	(maximum <b>\$1,861.20 308</b> ) +	•
on self-employment and other earnings ( <b>attach</b> Schedule 8)	<b>310</b> +	•
Employment Insurance premiums from box 18 on all T4 slips	(maximum <b>\$760.50 312</b> ) +	•
Adoption expenses	<b>313</b> +	
Pension income amount	(maximum <b>\$1,000 314</b> ) +	
Caregiver amount ( <b>attach</b> Schedule 5)	<b>315</b> +	
Disability amount	<b>316</b> +	
Disability amount transferred from a dependant	<b>318</b> +	
Interest paid on your student loans	<b>319</b> +	
Tuition and education amounts ( <b>attach</b> Schedule 11)	<b>323</b> +	
Tuition and education amounts transferred from a child	<b>324</b> +	
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)	<b>326</b> +	
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1988 or later</b> (see the guide)	<b>330</b>	
Minus: \$1,844 or 3% of line 236, whichever is <b>less</b>	=	
Subtotal (if negative, enter "0")	= (A)	
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (see the calculation at line 331 in the guide and <b>attach</b> Schedule 5)	<b>331</b> + (B)	
Add lines (A) and (B).	= <b>332</b> +	
Add lines 300 to 326, and 332.	<b>335</b> =	

Multiply the amount on line 335 by 15% = **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 ( <b>attach</b> Form T626)	426+			
Minimum tax carry-over ( <b>attach</b> Form T691)	427+		•	
	Add lines 350, 425, 426, and 427	=	▶	12
<b>Basic federal tax:</b> Line 11 minus line 12 (if negative, enter "0")				429 = 13
Federal foreign tax credit:				
Where you <b>only</b> have foreign non-business income, calculate your federal foreign tax credit below. Otherwise, use Form T2209, <i>Federal Foreign Tax Credits</i> , if you have foreign business income. <b>Enter on this line the amount you calculated.</b>				
				14
<b>Federal tax:</b> Line 13 minus line 14 (if negative, enter "0")				406 = 15
Total federal political contributions ( <b>attach</b> receipts)	409			
Federal political contribution tax credit (see the guide)	410		•	
Investment tax credit ( <b>attach</b> Form T2038(IND))	412+		•	
Labour-sponsored funds tax credit				
Net cost	413	Allowable credit	414+	
	Add lines 410, 412, and 414.		▶	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 ( <b>attach</b> Form T1172)			418+	18
<b>Net federal tax:</b> 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 on line 14 above the result from line (i) or (ii), whichever is **less**.

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).