

**Allowable Amount of Non-Refundable Tax Credits**

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

**Part 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 15.25% of the amounts on lines 316, 319, and 323 (other than the education and textbook amounts) **plus** the amount on line 349 of your Schedule 1.

Enter your allowable amount on line 39 on the back of your Schedule 1, *Federal Tax*.

**Part 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 minus lines 364, 313, and 319 from page 1, of your Schedule 1 ..... = \_\_\_\_\_ | \_\_\_\_\_
- or**
- the amount of your income eligible for the section 217 election \_\_\_\_\_ | \_\_\_\_\_ x 15.25% = \_\_\_\_\_ | \_\_\_\_\_  
 (see page 13 in the guide for the list of eligible income)

Enter your allowable amount on line 39 on the back of your Schedule 1, *Federal Tax*.

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**Allowable Amount of Non-Refundable Tax Credits**

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

**Part 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 15.25% of the amounts on lines 316, 319, and 323 (other than the education and textbook amounts) **plus** the amount on line 349 of your Schedule 1.

Enter your allowable amount on line 39 on the back of your Schedule 1, *Federal Tax*.

**Part 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 minus lines 364, 313, and 319 from page 1, of your Schedule 1 ..... = \_\_\_\_\_ | \_\_\_\_\_
- or**
- the amount of your income eligible for the section 217 election \_\_\_\_\_ | \_\_\_\_\_ x 15.25% = \_\_\_\_\_ | \_\_\_\_\_  
 (see page 13 in the guide for the list of eligible income)

Enter your allowable amount on line 39 on the back of your Schedule 1, *Federal Tax*.