

T1-2015

Federal Worksheet

Use the following charts to make your calculations according to the line instructions in your *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

See "Should you be paying your taxes by instalments?" in the guide.

| | | | | |
|--|---|--|---|---|
| Total payable from line 435 of your return (not including the amount on line 421 and the amount on line 430) | | | | 1 |
| Total credits from line 482 of your return | | | 2 | |
| Total of amounts on lines 448, 451, 457 and 476 of your return | - | | 3 | |
| Line 2 minus line 3 | = | | | 4 |
| Line 1 minus line 4 | = | | | 5 |

You may have to pay your 2016 taxes by instalments if for 2016, and for either 2015 or 2014, the amount on line 5 is more than \$3000 (\$1,800 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 |
| EI benefits repayment from line 4 of the chart on your T4E slip (if any) | | | 7 | |
| Universal child care benefit (UCCB) (line 117 of your return) | + | | | 8 |
| Registered disability savings plan (RDSP) income (line 125 of your return) | + | | | 9 |
| Add lines 7, 8, and 9. | = | | | 10 |
| Line 6 minus line 10 | = | | | 11 |
| UCCB repayment (line 213 of your return) | | | 12 | |
| RDSP income repayment (included in the amount on line 232 of your return) | + | | | 13 |
| Add lines 12 and 13. | = | | | 14 |
| Add lines 11 and 14. | = | | | 15 |
| Base amount | - | 72,809 | 00 | 16 |
| Line 15 minus line 16 (if negative, enter "0") | = | | | 17 |
| Multiply the amount on line 17 by 15%. | = | | | 18 |
| Enter the amount from line 5 or line 18, whichever is less . | | | | 19 |
| Enter the amount from line 7 above (if any). | + | | | 20 |
| Add lines 19 and 20. | = | | | 21 |
| Enter this amount on lines 235 and 422 of your return. | | | | |

Line 301 – Age amount

| | | | | | |
|---|---|--------|-------|----|---|
| Maximum claim | | | 7,033 | 00 | 1 |
| Your net world income (as defined at line 301 in the guide) | | | | | 2 |
| Base amount | - | 35,466 | 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") | = | | | | 6 |
| Enter this amount on line 301 of Schedule 1. | | | | | |

Line 410 – Federal political contribution tax credit

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

Otherwise, complete the appropriate column depending on the amount on line 409.

| | Line 409 is \$400 or less | Line 409 is more than \$400 but not more than \$750 | Line 409 is more than \$750 | |
|--|------------------------------|---|--------------------------------|---|
| Enter your total contributions. | 0,00 | 400,00 | 750,00 | 1 |
| Line 1 minus line 2 (cannot be negative) | = | = | = | 2 |
| | = | = | = | 3 |
| Multiply line 3 by line 4. | x 75% | x 50% | x 33.33% | 4 |
| | = | = | = | 5 |
| Add lines 5 and 6. | + 0,00 | + 300,00 | + 475,00 | 6 |
| Enter the amount on line 7 on line 410 of your Schedule 1. | = | = | = | 7 |

Line 452 – Refundable medical expense supplement

Read the **conditions** for 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 1 of your return | + | = | 2 |
| Add lines 1 and 2. | = | ▶ | 3 |
| Universal child care benefit (UCCB) (line 117 of your return) or the benefit of your spouse or common-law partner from page 1 of your return | = | 4 | |
| Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's returns) | + | = | 5 |
| Add lines 4 and 5. | = | ▶ | 6 |
| Line 3 minus line 6 | = | = | 7 |
| UCCB repayment (line 213 of your return) plus the UCCB repayment of your spouse or common-law partner from page 1 of your return | = | 8 | |
| RDSP income repayment (included in the amount on line 232 of your and your spouse's or common-law partner's returns) | + | = | 9 |
| Add lines 8 and 9. | = | ▶ | 10 |
| Adjusted family net world income: add lines 7 and 10. | = | = | 11 |
| Base amount | - | 25,939,00 | 12 |
| Line 11 minus line 12 (if negative, enter "0") | = | = | 13 |
| Enter \$1,172 or 25% of the total of line 215 (of your return) and line 332 (of Schedule 1), whichever is less . | = | = | 14 |
| Multiply the amount on line 13 by 5%. | - | = | 15 |
| Line 14 minus line 15 (if negative, enter "0") | = | = | 16 |
| Enter this amount on line 452 of your return. | = | = | 16 |