

T1-2015

Allowable Amount of Non-Refundable Tax Credits

Schedule B

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

Attach a copy of this schedule to your return.

Part A – You are a non-resident not electing under section 217Enter the amount from line 236 of your return. x 100 = % **A**Enter the amount from line 14 of Schedule A. If the result from 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 the result from line **A** is **less than 90%**, your allowable amount of **federal** non-refundable tax credits is 15% of the total 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 50 of your Schedule 1, *Federal Tax*.**Part B – You are a non-resident 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 the result from 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 the result from 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** 15% of the total of the amounts on lines 362, 395, 364, 370, 369, 313, and 319 from your Schedule 1. =
- and**
- the amount of your income eligible for the section 217 election (box 133 of Schedule C) x 15 % =

Enter your allowable amount on line 50 of your Schedule 1, *Federal Tax*.

5013-SB

See the privacy notice on your return.



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

Attach a copy of this schedule to your return.

Part A – You are a non-resident not electing under section 217Enter the amount from line 236 of your return. x 100 = % **A**Enter the amount from line 14 of Schedule A. If the result from 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 the result from line **A** is **less than 90%**, your allowable amount of **federal** non-refundable tax credits is 15% of the total 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 50 of your Schedule 1, *Federal Tax*.**Part B – You are a non-resident 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 the result from 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 the result from 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** 15% of the total of the amounts on lines 362, 395, 364, 370, 369, 313, and 319 from your Schedule 1. =
- and**
- the amount of your income eligible for the section 217 election (box 133 of Schedule C) x 15 % =

Enter your allowable amount on line 50 of your Schedule 1, *Federal Tax*.

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