

## Allowable Amount of Non-Refundable Tax Credits

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 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 = 



 % **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.

continue on next page →

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.

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Enter the amount from  
line 14 of Schedule A.

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100

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%

**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 

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**and**

● the amount of your income eligible for the section 217 election (box 133 of Schedule C) 

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 × 15% 

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

See the privacy notice on your return.