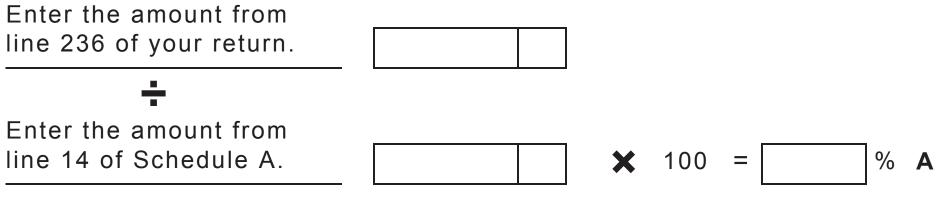
T1-2015

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



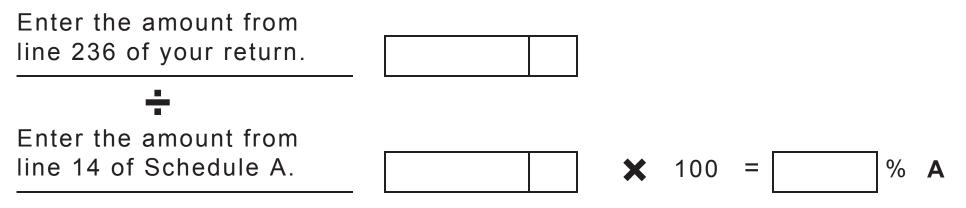
If the result from line **A** is **90% or more**, your allowable amount of **federal** non-refundable tax credits is the amount on line 350 of your Schedule 1.

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



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)



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

See the privacy notice on your return.