

Complete this schedule, and **attach** a copy to your return.

For more information, see the related line in the guide.

Step 1 – Federal non-refundable tax credits

| | | | | |
|---|----------------------|-----|--|-----|
| Basic personal amount | claim \$10,527 | 300 | | 1 |
| Age amount (if you were born in 1946 or earlier) (use the federal worksheet) | (maximum \$6,537) | 301 | + | 2 |
| Spouse or common-law partner amount (if negative, enter "0") \$10,527 minus () his or her net income from page 1 of your return = | | 303 | + | 3 |
| Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0") \$10,527 minus () his or her net income = | | 305 | + | 4 |
| Amount for children born in 1994 or later Number of children 366 × \$2,131 = | | 367 | + | 5 |
| Amount for infirm dependants age 18 or older (use the federal worksheet and attach Schedule 5) | | 306 | + | 6 |
| CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips | (maximum \$2,217.60) | 308 | + | •7 |
| on self-employment and other earnings (attach Schedule 8) | | 310 | + | •8 |
| Employment Insurance premiums: through employment from box 18 and box 55 of all T4 slips | (maximum \$786.76) | 312 | + | •9 |
| on self-employment and other eligible earnings (attach Schedule 13) | | 317 | + | •10 |
| Volunteer firefighters' amount | | 362 | + | 11 |
| Canada employment amount (If you reported employment income on line 101 or line 104, see Line 363 in the guide.) | (maximum \$1,065) | 363 | + | 12 |
| Public transit amount | | 364 | + | 13 |
| Children's fitness amount | | 365 | + | 14 |
| Children's arts amount | | 370 | + | 15 |
| Home buyers' amount | | 369 | + | 16 |
| Adoption expenses | | 313 | + | 17 |
| Pension income amount (use the federal worksheet) | (maximum \$2,000) | 314 | + | 18 |
| Caregiver amount (use the federal worksheet and attach Schedule 5) | | 315 | + | 19 |
| Disability amount (for self) (Claim \$7,341 or, if you were under 18 years of age, use the federal worksheet) | | 316 | + | 20 |
| Disability amount transferred from a dependant (use the federal worksheet) | | 318 | + | 21 |
| Interest paid on your student loans | | 319 | + | 22 |
| Your tuition, education, and textbook amounts (attach Schedule 11) | | 323 | + | 23 |
| Tuition, education, and textbook amounts transferred from a child | | 324 | + | 24 |
| Amounts transferred from your spouse or common-law partner (attach Schedule 2) | | 326 | + | 25 |
| Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later | 330 | | | |
| Minus: \$2,052 or 3% of line 236, whichever is less | = | | | |
| Subtotal (if negative, enter "0") | = | | A | |
| Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide and attach Schedule 5) | 331 | + | B | |
| Add lines A and B. | = | | ▶ 332 | + |
| Add lines 1 to 26. | | | 335 | = |
| Federal non-refundable tax credit rate | | | × | 15% |
| Multiply line 27 by line 28. | | | 338 | = |
| Donations and gifts (attach Schedule 9) | | | 349 | + |
| Add lines 29 and 30. | | | | |
| Enter this amount on line 43 on the next page. | | | Total federal non-refundable tax credits 350 | = |

Go to Step 2 on the next page. ➔

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.

32

Complete the appropriate column depending on the amount on line 32.

| | Line 32 is \$41,544 or less | Line 32 is more than \$41,544 but not more than \$83,088 | Line 32 is more than \$83,088 but not more than \$128,800 | Line 32 is more than \$128,800 | |
|--|--------------------------------|---|--|-----------------------------------|----|
| Enter the amount from line 32. | | | | | 33 |
| | – 0 00 | – 41,544 00 | – 83,088 00 | – 128,800 00 | 34 |
| Line 33 minus line 34 (cannot be negative) | = | = | = | = | 35 |
| | × 15% | × 22% | × 26% | × 29% | 36 |
| Multiply line 35 by line 36. | = | = | = | = | 37 |
| | + 0 00 | + 6,232 00 | + 15,371 00 | + 27,256 00 | 38 |
| Add lines 37 and 38. | = | = | = | = | 39 |
| | Go to Step 3. | Go to Step 3. | Go to Step 3. | Go to Step 3. | |

Step 3 – Net federal tax

Enter the amount from line 39 above.

| | | | | |
|--|---------------------|-----------------------|------|----|
| | | | 40 | |
| Federal tax on split income (from line 5 of Form T1206) | 424+ | | •41 | |
| Add lines 40 and 41. | 404= | | ▶ | 42 |
| Enter your total federal non-refundable tax credits from line 31 of the previous page. | 350 | | 43 | |
| Federal dividend tax credit | 425+ | | •44 | |
| Overseas employment tax credit (attach Form T626) | 426+ | | 45 | |
| Minimum tax carryover (attach Form T691) | 427+ | | •46 | |
| Add lines 43 to 46. | = | | ▶ | 47 |
| Line 42 minus line 47 (if negative, enter "0") | | Basic federal tax | 429= | 48 |
| Federal foreign tax credit (attach Form T2209) | | 405– | | 49 |
| Line 48 minus line 49 (if negative, enter "0") | | Federal tax | 406= | 50 |
| Total federal political contributions (attach receipts) | 409 | | | |
| Federal political contribution tax credit (use the federal worksheet) | (maximum \$650) 410 | | •51 | |
| Investment tax credit (attach Form T2038(IND)) | 412+ | | •52 | |
| Labour-sponsored funds tax credit | Net cost 413 | Allowable credit 414+ | •53 | |
| Add lines 51, 52, and 53. | | 416= | ▶ | 54 |
| Line 50 minus line 54 (if negative, enter "0") | | | | |
| If you have an amount on line 41 above, see Form T1206. | | 417= | | 55 |
| Working Income Tax Benefit advance payments received (box 10 of the RC210 slip) | | 415+ | •56 | |
| Additional tax on Registered Education Savings Plan accumulated income payments (attach Form T1172) | | 418+ | | 57 |
| Add lines 55, 56, and 57. | | | | |
| Enter this amount on line 420 of your return. | | Net federal tax | 420= | 58 |