

T1-2013

Donations and Gifts

Schedule 9

For more information, see line 349 in the guide and see Pamphlet P113, *Gifts and Income Tax*.**Attach a copy of this schedule to your return.** Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and listed Canadian low-cost housing corporations for the aged				1
Donations to government bodies (government of Canada, a province or territory, a listed municipality in Canada, or a listed municipal or public body performing a function of government in Canada)		+		2
Donations made to listed universities outside Canada that are prescribed	333	+		3
Donations made to the United Nations, its agencies, and certain listed charitable organizations outside Canada	334	+		4
Total eligible amount of charitable donations and government gifts		=		5
Add lines 1 to 4.				
Enter your net income from line 236 of your return.		× 75% =		6

Note: If the amount on line 5 is less than the amount on line 6, enter the amount from line 5 on line 340 below, and continue completing the schedule from that line.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>)	337			7
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>)	339	+		8
Add lines 7 and 8.		=	× 25% =	9
Enter the total of lines 6 and 9 or the amount on line 236 of your return, whichever is less .				10
Total donations limit		=		
Allowable charitable donations and government gifts (enter the amount from line 5 or line 10, whichever is less)	340			
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342	+		
Add lines 340 and 342.	344	=		
Enter \$200 or the amount from line 344, whichever is less .	345	–	× 15% =	346
Line 344 minus line 345	347	=	× 29% =	348

First-time donor's super credit (FDSC)

For the purpose of the FDSC, an individual will be considered a "first-time donor" if neither the individual nor the individual's spouse or common-law partner (if you have one) has claimed and been allowed a charitable donations tax credit for any year after 2007.

Only gifts of money made after March 20, 2013, to a maximum of \$1,000, are eligible for the FDSC.

Note: If you have a spouse or common-law partner, you can share the claim for the FDSC, but the total combined donations claimed cannot be more than \$1,000.

Enter the amount of gifts of money* made after March 20, 2013.	(Maximum \$1,000) 343	=	× 25% =	341	+		13
Add lines 11, 12, and 13.							
Enter this amount on line 349 of Schedule 1.							14

* The amount claimed at line 343 must also be claimed at line 340 by you or your spouse or common-law partner (if you have one). Also note that if the donations are shared, the combined amount at line 343 for you and your spouse or common-law partner cannot exceed the combined amount claimed at line 340 by both of you.