

T1-2015

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 registered Canadian low-cost housing corporations for the aged				1
Donations made to government bodies (government of Canada, a province or territory, a registered municipality in Canada, or a registered municipal or public body performing a function of government in Canada)	329+			2
Donations made to registered universities outside Canada that are prescribed	333+			3
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	334+			4
Total eligible amount of charitable donations	=			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 (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% =	11
Line 344 minus line 345	347=		× 29% =	12

First-time donor's super credit (FDSC)

For the purpose of the FDSC, you will be considered a "first-time donor" if neither you nor your spouse or common-law partner 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
Donations and gifts	=				

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