

T1-2017

Federal Tax

Schedule 1

This is **Step 5** in completing your return. 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 \$11,635	300			1
Age amount (if you were born in 1952 or earlier) (use the federal worksheet)	(maximum \$7,225)	301	+		2
Spouse or common-law partner amount (attach Schedule 5)		303	+		3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (attach Schedule 5)		304	+		4
Amount for an eligible dependant (attach Schedule 5)		305	+		5
Canada caregiver amount for other infirm dependants age 18 or older (attach Schedule 5)		307	+		6
Canada caregiver amount for infirm children under 18 years of age					
Enter the number of children for whom you are claiming this amount	352	×	\$2,150	=	367
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308	+		8
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+		9
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$836.19)		312	+		10
on self-employment and other eligible earnings (attach Schedule 13)		317	+		11
Volunteer firefighters' amount		362	+		12
Search and rescue volunteers' amount		395	+		13
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,178)		363	+		14
Public transit amount (only claim amounts from January 1 to June 30, 2017)		364	+		15
Home accessibility expenses (attach Schedule 12)		398	+		16
Home buyers' amount		369	+		17
Adoption expenses		313	+		18
Pension income amount (use the federal worksheet) (maximum \$2,000)		314	+		19
Disability amount (for self) (claim \$8,113, 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 amount 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 2000 or later	330			26	
Enter \$2,268 or 3% of line 236 of your return, whichever is less.				27	
Line 26 minus line 27 (if negative, enter "0")				28	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+		29	
Add lines 28 and 29.				332	+
Add lines 1 to 25, and line 30.				335	=
Federal non-refundable tax credit rate			×	15%	
Multiply line 31 by line 32.		338	=		33
Donations and gifts (attach Schedule 9)		349	+		34
Add lines 33 and 34.					
Enter this amount on line 47 on the next page.		Total federal non-refundable tax credits	350	=	35

Continue on the next page.

Step 2 – Federal tax on taxable income

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

Complete the appropriate column depending on the amount on line 36.	Line 36 is \$45,916 or less	Line 36 is more than \$45,916 but not more than \$91,831	Line 36 is more than \$91,831 but not more than \$142,353	Line 36 is more than \$142,353 but not more than \$202,800	Line 36 is more than \$202,800	
Enter the amount from line 36.						37
Line 37 minus line 38 (cannot be negative)	– 0.00	– 45,916.00	– 91,831.00	– 142,353.00	– 202,800.00	38
	=	=	=	=	=	39
Multiply line 39 by line 40.	× 15%	× 20.5%	× 26%	× 29%	× 33%	40
	=	=	=	=	=	41
	+ 0.00	+ 6,887.00	+ 16,300.00	+ 29,436.00	+ 46,965.00	42
Add lines 41 and 42.	=	=	=	=	=	43

Step 3 – Net federal tax

Enter the amount from line 43.		44	
Federal tax on split income (from line 5 of Form T1206)	424 +	•45	
Add lines 44 and 45.	404 =	▶	46
Enter your total federal non-refundable tax credits from line 35 on the previous page.	350	47	
Federal dividend tax credit	425 +	•48	
Minimum tax carryover (attach Form T691)	427 +	•49	
Add lines 47, 48, and 49.	=	▶	50
Line 46 minus line 50 (if negative, enter "0")	Basic federal tax 429 =		51
Federal foreign tax credit (attach Form T2209)	405 –		52
Line 51 minus line 52 (if negative, enter "0")	Federal tax 406 =		53
Total federal political contributions (attach receipts)	409	54	
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650) 410	•55	
Investment tax credit (attach Form T2038(IND))	412 +	•56	
Labour-sponsored funds tax credit (see lines 413 and 414 in the guide)			
Net cost of shares of a provincially registered fund	413	Allowable credit 414 +	•57
Add lines 55, 56, and 57.	416 =	▶	58
Line 53 minus line 58 (if negative, enter "0")		417 =	59
If you have an amount on line 45 above, see Form T1206.			
Working income tax benefit advance payments received (box 10 of the RC210 slip)	415 +	•60	
Special taxes (see line 418 in the guide)	418 +		61
Add lines 59, 60, and 61.			
Enter this amount on line 420 of your return.	Net federal tax 420 =		62