

Use these charts to do some of the calculations you may need to complete your T1 General Income Tax and Benefit Return.

You can find more information about these charts in your guide.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

Instalments

See the "Should you be paying your taxes by instalments?" section in the guide for details.

Total payable from line 435 of your return (not including the amount on line 421)		1
Total credits from line 482 of your return		2
Total of amounts on lines 448, 450, 457, and 476 of your return		3
Line 2 minus line 3	=	4
Line 1 minus line 4	=	5

You may have to pay your 2004 taxes by instalments if for 2004, and for either 2003 or 2002, the amount on line 5 is more than \$2,000 (\$1,200 if you live in Quebec).

Line 235 – Social benefits repayment

Amount from line 113 of your return		1
Amount from line 146 of your return	+	2
Add lines 1 and 2	=	3
Overpayment of Old Age Security benefits recovered (box 20 of your T4A(OAS) slip)	-	4
Line 3 minus line 4 (if negative, enter "0")	=	5
Amount from line 234 of your return		6
EI benefits repayment from line 4 of the chart on your T4E slip (if any)	-	7
Line 6 minus line 7	=	8
Base amount	-	9
Line 8 minus line 9 (if negative, enter "0")	=	10
Multiply the amount on line 10 by 15%		11
Enter the amount from line 5 or line 11, whichever is less		12
Enter the amount from line 7 above (if any)	+	13
Add lines 12 and 13. Enter this amount on lines 235 and 422 of your return.	=	14

Line 301 – Age amount

Maximum claim		3,787	00	1
Your net income from line 236 of your return				2
Base amount	-	28,193	00	3
Line 2 minus line 3 (if negative, enter "0")	=			4
Multiply the amount on line 4 by 15%	-			5
Line 1 minus line 5 (if negative, enter "0")				6
Enter this amount on line 301 of Schedule 1.	=			

Line 305 – Amount for an eligible dependant

Base amount		7,245	00	1
Dependant's net income	-			2
Line 1 minus line 2 (if negative, enter "0")	=			3

Enter, on line 305 of Schedule 1, \$6,586 or the amount on line 3, whichever is **less**.

Attach Schedule 5 to your return to provide details for this dependant.

Line 306 – Amount for infirm dependants age 18 or older

If your dependant's net income for 2003 was \$8,860 or more, you cannot make a claim.

Base amount		8,860	00	1
Dependant's net income	-			2
Line 1 minus line 2; if it is more than \$3,663, enter \$3,663	=			3
If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed	-			4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=			5

Complete this calculation for each dependant.

Enter, on line 306 of Schedule 1, the total amount claimed for all dependants.

Attach Schedule 5 to your return to provide details for each dependant.

Line 314 – Pension income amount

Amount from line 115 of your return			1
Annuity payments from line 129 of your return (box 16 of your T4RSP slips) only if you were age 65 or older on December 31, 2003, or you received the payments because of the death of your spouse or common-law partner	+		2
Add lines 1 and 2	=		3
Foreign pension income included on line 115 and deducted on line 256			4
Income from a U.S. individual retirement account included on line 115	+		5
Add lines 4 and 5	=		6
Line 3 minus line 6	=		7

Enter, on line 314 of Schedule 1, \$1,000 or the amount on line 7, whichever is **less**.

Line 315 – Caregiver amount

If your dependant's net income for 2003 was \$16,172 or more, you cannot make a claim.

Base amount		16,172	00	1
Dependant's net income	-			2
Line 1 minus line 2; if it is more than \$3,663, enter \$3,663	=			3

If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed

	-			4
--	---	--	--	---

Allowable amount for this dependant:
Line 3 minus line 4 (if negative, enter "0")

	=			5
--	---	--	--	---

Complete this calculation for each dependant.

Enter, on line 315 of Schedule 1, the total amount claimed for all dependants.

Attach Schedule 5 to your return to provide details for each dependant.

Line 316 – Disability amount (calculation if you were under age 18 on December 31, 2003)

Maximum supplement		3,663	00	1
Total expenses for child care and attendant care claimed for you by anyone				2
Base amount	-	2,145	00	3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")	=			5

Enter, on line 316 of Schedule 1, \$6,279 **plus** the amount on line 5 (maximum claim \$9,942) unless this chart is being completed for the chart for line 318.

Line 318 – Disability amount transferred from a dependant

Base amount		6,279	00	1
If the dependant was under age 18 on December 31, 2003, enter the amount from line 5 of his or her chart for line 316. Otherwise, enter "0".	+			2
Add lines 1 and 2	=			3
Total of amounts your dependant can claim on lines 300 to 315 of his or her Schedule 1	+			4
Add lines 3 and 4	=			5
Dependant's taxable income from line 260 of his or her return	-			6
Line 5 minus line 6 (if negative, enter "0")	=			7

Enter, on line 318 of Schedule 1, the amount on line 3 or line 7, whichever is **less**.

Line 410 – Federal political contribution tax credit

If your total eligible amount of federal political contributions (line 409) were \$1,075 or more, enter \$500 on line 410 of Schedule 1.

If your total eligible amount of contributions are:

	\$200 or less	more than \$200 but not more than \$550	more than \$550 but not more than \$1,075	
Total eligible amount of contributions	1			1
Base amount	2	- 0 00	- 200 00	2
Line 1 minus line 2	3	=	=	3
Rate	4	x 75%	x 50%	4
Multiply line 3 by the rate on line 4	5	=	=	5
Credit on base amount	6	+ 0 00	+ 150 00	6
Add lines 5 and 6	7	=	=	7

Enter the amount on line 7 on line 410 of Schedule 1.

Line 452 – Refundable medical expense supplement

Your net income from line 236 of your return				1
Net income of your spouse or common-law partner from page 1 of your return	+			2
Add lines 1 and 2	=			3
Base amount		-20,621	00	4
Line 3 minus line 4 (if negative, enter "0")	=			5

Enter \$544 or 25% of the amount on line 332 of Schedule 1, whichever is **less**

				6
Multiply the amount on line 5 by 5%	-			7
Line 6 minus line 7 (if negative, enter "0")	=			8

Enter this amount on line 452 of your return.