

Line 306 – Amount for infirm dependants age 18 or older

If your dependant's net income for 2008 was \$9,906 or more, you cannot make a claim.

Base amount		9,906	00	1
Dependant's net income	-			2
Line 1 minus line 2; if the result is more than \$4,095, enter \$4,095.	=			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
Foreign pension income included on line 115 and deducted on line 256				2
Income from a U.S. individual retirement account (IRA) included on line 115	+			3
Amounts from a RRIF included on line 115 and transferred to an RRSP, another RRIF, or an annuity	+			4
Add lines 2, 3, and 4.	=			5
Line 1 minus line 5	=			6
Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2008, or you received the payments because of the death of your spouse or common-law partner.	+			7
Add lines 6 and 7.	=			A

Enter, on line 314 of Schedule 1, **\$2,000** or the amount on line A, whichever is **less**. However, if you and your spouse or common-law partner are electing to split **your** eligible pension income, enter the amount from line A on line A of Form T1032, *Joint Election to Split Pension Income*. Follow the instructions at Step 4 on Form T1032 to calculate the pension income amount to enter on line 314 of your and your spouse's or common-law partner's Schedule 1.

Line 315 – Caregiver amount

If your dependant's net income for 2008 was \$18,081 or more, you cannot make a claim.

Base amount		18,081	00	1
Dependant's net income	-			2
Line 1 minus line 2; if the result is more than \$4,095, enter \$4,095.	=			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 (for self) (calculation if you were under age 18 on December 31, 2008)

Maximum supplement		4,095	00	1
Total expenses for child care and attendant care claimed by you or for you by anyone				2
Base amount	-	2,399	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, **\$7,021 plus** the amount on line 5 (maximum claim \$11,116) unless this chart is being completed for the calculation of line 318.

Line 318 – Disability amount transferred from a dependant

Base amount		7,021	00	1
If the dependant was under age 18 on December 31, 2008, 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 1 to 15 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 federal political contributions (line 409) were \$1,275 or more, enter \$650 on line 410 of Schedule 1.

For total contributions of:	\$400 or less	more than \$400 but not more than \$750	more than \$750 but not more than \$1,275	
Total contributions				1
Base amount	000 00	400 00	750 00	2
Line 1 minus line 2	=	=	=	3
Rate	× 75%	× 50%	× 33.33%	4
Multiply line 3 by the rate on line 4.	=	=	=	5
Credit on base amount	000 00	300 00	475 00	6
Add lines 5 and 6.	=	=	=	7

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

Line 452 – Refundable medical expense supplement

Read the **conditions** for line 452 in your guide to determine if you can claim this credit.

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
Universal Child Care Benefit (UCCB) (line 117 of your return) or the benefit of your spouse or common-law partner from page 1 of your return				4
Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's return)	+			5
Add lines 4 and 5.	=			6
Line 3 minus line 6	-			7
Universal Child Care Benefit repayment (line 213 of your return) plus the UCCB repayment of your spouse or common-law partner from page 1 of your return				8
RDSP income repayment (included in the amount on line 232 of your and your spouse's or common-law partner's return)	+			9
Add lines 8 and 9.	=			10
Adjusted family net income: add lines 7 and 10.	+			11
Base amount	-	23,057	00	12
Line 11 minus line 12 (if negative, enter "0")	=			13
Enter \$1,041 or 25% of the total of line 215 (of your return) and line 332 (of Schedule 1), whichever is less .				14
Multiply the amount on line 13 by 5%.	-			15
Line 14 minus line 15 (if negative, enter "0"). Enter this amount on line 452 of your return.	=			16