

Complete Step 1 to claim your federal non-refundable tax credits, Step 2 to calculate your federal tax on taxable income, and Step 3 to calculate your net federal tax.

You must attach a copy of this schedule to your return.

Step 1 – Federal non-refundable tax credits (For details, see the related lines in the guide.)

Basic personal amount	claim \$9,600	300			1
Age amount (if you were born in 1943 or earlier) (use federal worksheet)	(maximum \$5,276)	301	+		2
Spouse or common-law partner amount (if negative, enter "0")	\$9,600 minus (his or her net income from page 1 of your return)	303	+		3
Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0")	\$9,600 minus (his or her net income)	305	+		4
Amount for children born in 1991 or later	Number of children 366 × \$2,038	367	+		5
Amount for infirm dependants age 18 or older (use federal worksheet and attach Schedule 5)		306	+		6
CPP or QPP contributions:					
through employment from box 16 and box 17 on all T4 slips	(maximum \$2,049.30)	308	+		• 7
on self-employment and other earnings (attach Schedule 8)		310	+		• 8
Employment Insurance premiums from box 18 and box 55 on all T4 slips	(maximum \$711.03)	312	+		• 9
Canada employment amount (if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,019)	363	+		10
Public transit amount		364	+		11
Children's fitness amount		365	+		12
Adoption expenses		313	+		13
Pension income amount (use federal worksheet)	(maximum \$2,000)	314	+		14
Caregiver amount (use federal worksheet and attach Schedule 5)		315	+		15
Disability amount (for self) (claim \$7,021 or, if you were under age 18, use federal worksheet)		316	+		16
Disability amount transferred from a dependant (use federal worksheet)		318	+		17
Interest paid on your student loans		319	+		18
Tuition, education, and textbook amounts (attach Schedule 11)		323	+		19
Tuition, education, and textbook amounts transferred from a child		324	+		20
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		21
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1991 or later	330				
Minus: \$1,962 or 3% of line 236, whichever is less	-				
Subtotal (if negative, enter "0")	=		(A)		
Allowable amount of medical expenses for other dependants (see the calculation at line 331 in the guide and attach Schedule 5)	331	+	(B)		
Add lines (A) and (B).	=			332	22
Add lines 1 to 22.	=			335	23
Multiply the amount on line 23 by 15%.	338	=			24
Donations and gifts (attach Schedule 9)		349	+		25
Total federal non-refundable tax credits: add lines 24 and 25.	350	=			26

Go to Step 2 on the next page →

Step 2 – Federal tax on taxable income

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

27

Use the amount on line 27 to determine which **ONE** of the following columns you have to complete.

	If line 27 is \$37,885 or less	If line 27 is more than \$37,885 but not more than \$75,769	If line 27 is more than \$75,769 but not more than \$123,184	If line 27 is more than \$123,184	
Enter the amount from line 27.					28
Base amount	00,000 00	- 37,885 00	- 75,769 00	- 123,184 00	29
Line 28 minus line 29 (cannot be negative)	=	=	=	=	30
Rate	× 15%	× 22%	× 26%	× 29%	31
Multiply line 30 by line 31.	=	=	=	=	32
Tax on base amount	00,000 00	+ 5,683 00	+ 14,017 00	+ 26,345 00	33
Add lines 32 and 33.	=	=	=	=	34

Step 3 – Net Federal tax

Enter the amount from line 34 above.

Federal tax on split income (from line 5 of Form T1206)	424+		35		
					• 36
Add lines 35 and 36.	404=				37

Enter your non-refundable tax credits from line 26.

Federal dividend tax credit (see line 425 in the guide)	425+		38		
Overseas employment tax credit (attach Form T626)	426+				• 39
Minimum tax carryover (attach Form T691)	427+				40
					• 41
Add lines 38 to 41.	=				42

Basic federal tax: line 37 minus line 42 (if negative, enter "0") 429= 43

Federal foreign tax credit (**attach** Form T2209) 405- 44

Federal tax: line 43 minus line 44 (if negative, enter "0") 406= 45

Total federal political contributions (attach receipts)	409				
Federal political contribution tax credit (use federal worksheet)	410				• 46
Investment tax credit (attach Form T2038(IND))	412+				• 47
Labour-sponsored funds tax credit					
Net cost 413		Allowable credit 414+			• 48
		Add lines 46 to 48.	416=		49

Line 45 minus line 49 (if negative, enter "0")
(if you have an amount on line 36 above, see Form T1206) 417= 50

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip). 415+ • 51

Additional tax on RESP accumulated income payments (**attach** Form T1172) 418+ 52

Net federal tax: add lines 50 to 52.
Enter this amount on line 420 of your return. 420= 53