

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 \$10,320	300		1
Age amount (if you were born in 1944 or earlier) (use federal worksheet)	(maximum \$6,408)	301+		2
Spouse or common-law partner amount (if negative, enter "0")	\$10,320 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")	\$10,320 minus (his or her net income) =	305+		4
Amount for children born in 1992 or later	Number of children 366 × \$2,089 =	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 \$2,118.60)	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 \$731.79)	312+		• 9
Canada employment amount (if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,044)	363+		10
Public transit amount		364+		11
Children's fitness amount		365+		12
Home renovation expenses (see line 368 in the guide and attach Schedule 12)		368+		13
Home buyers' amount (see line 369 in the guide)		369+		14
Adoption expenses		313+		15
Pension income amount (use federal worksheet)	(maximum \$2,000)	314+		16
Caregiver amount (use federal worksheet and attach Schedule 5)		315+		17
Disability amount (for self) (claim \$7,196 or, if you were under age 18, use federal worksheet)		316+		18
Disability amount transferred from a dependant (use federal worksheet)		318+		19
Interest paid on your student loans		319+		20
Tuition, education, and textbook amounts (attach Schedule 11)		323+		21
Tuition, education, and textbook amounts transferred from a child		324+		22
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326+		23
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1992 or later	330			
Minus: \$2,011 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+	24
Add lines 1 to 24.	=		335=	25
Multiply the amount on line 25 by 15%.	338=			26
Donations and gifts (attach Schedule 9)		349+		27
Total federal non-refundable tax credits: add lines 26 and 27.	350=			28

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.

29

Use the amount on line 29 to determine which **ONE** of the following columns you have to complete.

	If line 29 is \$40,726 or less	If line 29 is more than \$40,726 but not more than \$81,452	If line 29 is more than \$81,452 but not more than \$126,264	If line 29 is more than \$126,264	
Enter the amount from line 29.					30
Base amount	00,000 00	- 40,726 00	- 81,452 00	- 126,264 00	31
Line 30 minus line 31 (cannot be negative)	=	=	=	=	32
Rate	× 15%	× 22%	× 26%	× 29%	33
Multiply line 32 by line 33.	=	=	=	=	34
Tax on base amount	00,000 00	+ 6,109 00	+ 15,069 00	+ 26,720 00	35
Add lines 34 and 35.	=	=	=	=	36

Step 3 – Net federal tax

Enter the amount from line 36 above.

37

Federal tax on split income (from line 5 of Form T1206)	424+		• 38
Add lines 37 and 38.	404=		▶ 39

Enter your non-refundable tax credits from line 28.

350

40

Federal dividend tax credit (see line 425 in the guide)	425+		• 41
Overseas employment tax credit (attach Form T626)	426+		42
Minimum tax carryover (attach Form T691)	427+		• 43
Add lines 40 to 43.	=		▶ - 44

Basic federal tax: line 39 minus line 44 (if negative, enter "0") 429= 45

Federal foreign tax credit (**attach** Form T2209)

405-

46

Federal tax: line 45 minus line 46 (if negative, enter "0") 406= 47

Total federal political contributions (**attach** receipts)

409

Federal political contribution tax credit (use federal worksheet)	410		• 48
Investment tax credit (attach Form T2038(IND))	412+		• 49
Labour-sponsored funds tax credit			
Net cost 413	Allowable credit 414+		• 50
Add lines 48 to 50.	416=		▶ - 51

Line 47 minus line 51 (if negative, enter "0")

(if you have an amount on line 38 above, see Form T1206) 417= 52

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip) 415+ • 53

Additional tax on RESP accumulated income payments (**attach** Form T1172) 418+ 54

Net federal tax: add lines 52 to 54.

Enter this amount on line 420 of your return. 420= 55