

T1-2016

## 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 \$11,474	300			1
Age amount (if you were born in 1951 or earlier) (use federal worksheet)	(maximum \$7,125)	301+			2
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		303+			3
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		305+			4
Family caregiver amount for infirm children under 18 years of age.					
Number of children for whom you <b>are claiming</b> the family caregiver amount	352	×	\$2,121	=	367+
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)					306+
CPP or QPP contributions:					
through employment from box 16 and box 17 on all T4 slips ( <b>attach</b> schedule 8 or Form RC381, whichever applies)					308+
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)					310+
Employment insurance premiums:					
through employment (see the guide)					312+
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)					317+
Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 on all T4 slips)	(maximum \$391.82)				375+
PPIP premiums payable on employment income ( <b>attach</b> Schedule 10)					376+
PPIP premiums payable on self-employment income ( <b>attach</b> Schedule 10)					378+
Volunteer firefighters' amount					362+
Search and rescue volunteers' amount					395+
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,161)				363+
Public transit amount					364+
Children's arts amount					370+
Home accessibility expenses ( <b>attach</b> Schedule 12)					398+
Home buyers' amount					369+
Adoption expenses					313+
Pension income amount (use the federal worksheet)	(maximum \$2,000)				314+
Caregiver amount ( <b>attach</b> Schedule 5)					315+
Disability amount (for self) (claim \$8,001 or, if you were under 18 years of age, use the federal worksheet)					316+
Disability amount transferred from a dependant (use the federal worksheet)					318+
Interest paid on your student loans					319+
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)					323+
Tuition, education, and textbook amounts transferred from a child					324+
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)					326+
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1999 or later</b>	330				30
Enter \$2,237 or 3% of line 236 of your return, whichever is <b>less</b> .	—				31
Line 30 minus line 31 (if negative, enter "0")	=				32
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	331+				33
Add lines 32 and 33.	=				332+
Add lines 1 to 29, and line 34.					335=
Federal non-refundable tax credit rate					15%
Multiply line 35 by line 36.					338=
Donations and gifts ( <b>attach</b> Schedule 9)					349+
Add lines 37 and 38.					
Enter this amount on line 51 on the next page.					
<b>Total federal non-refundable tax credits</b>	350=				

Continue on the next page.

## Step 2 – Federal tax on taxable income

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

However, if you are electing under section 217, enter the amount from line 260 of your return or the amount from line 16 of Schedule A, **whichever amount is greater**.

Complete the appropriate column depending on the amount on line 40.	Line 40 is <b>\$45,282</b> or less	Line 40 is more than <b>\$45,282</b> but not more than <b>\$90,563</b>	Line 40 is more than <b>\$90,563</b> but not more than <b>\$140,388</b>	Line 40 is more than <b>\$140,388</b> but not more than <b>\$200,000</b>	Line 40 is more than <b>\$200,000</b>	
Enter the amount from line 40.						<b>41</b>
Line 41 minus line 42 (cannot be negative)	– 0,00	– 45,282,00	– 90,563,00	– 140,388,00	– 200,000,00	<b>42</b>
	=	=	=	=	=	<b>43</b>
	x 15%	x 20.5%	x 26%	x 29%	x 33%	<b>44</b>
Multiply line 43 by line 44.	=	=	=	=	=	<b>45</b>
	+ 0,00	+ 6,792,00	+ 16,075,00	+ 29,029,00	+ 46,317,00	<b>46</b>
Add lines 45 and 46.	=	=	=	=	=	<b>47</b>

## Step 3 – Net federal tax

Enter the amount from line 47.

Federal tax on split income (from line 5 of Form T1206)	424+		<b>48</b>
Add lines 48 and 49.	404=		<b>50</b>

If you are a **deemed resident of Canada**, enter the amount from line 39.

If you are a **non-resident of Canada**, or a **non-resident of Canada electing under section 217**, complete Schedule A and Schedule B to determine the amount to enter.

Federal dividend tax credit	350	425+		<b>51</b>
Minimum tax carryover (attach Form T691)		427+		<b>52</b>
Add lines 51, 52, and 53.		=		<b>53</b>
			–	<b>54</b>

Line 50 minus line 54 (if negative, enter "0")	Basic federal tax	429=	<b>55</b>
Surtax for non-residents and deemed residents of Canada: calculate 48% of the amount on line 55.		+	<b>56</b>
Add line 55 and line 56.		=	<b>57</b>

Federal foreign tax credit (attach Form T2209)	405–	<b>58</b>	
Line 57 minus line 58 (if negative, enter "0")	Federal tax	406=	<b>59</b>

Total federal political contributions (attach receipts)	409	60	
Federal political contribution tax credit (use the federal worksheet) (maximum \$650)	410		<b>61</b>
Investment tax credit (attach Form T2038(IND))	412+		<b>62</b>
Labour-sponsored funds tax credit (see lines 413, 414, 411, and 419 in the guide)			
Net cost of shares of a federally registered fund	411	Allowable credit 419+	<b>63</b>
Net cost of shares of a provincially registered shares	413	Allowable credit 414+	<b>64</b>
Add lines 61 to 64.	416=		<b>65</b>
Line 59 minus line 65 (if negative, enter "0").			
If you have an amount on line 49 above, see Form T1206.	417=		<b>66</b>
Section 217 tax adjustment: if you are electing under section 217, you may have to calculate the amount for line 445 by completing Part 2 of Schedule C. See line 445 in the guide.	445–		<b>67</b>
Line 66 minus line 67	=		<b>68</b>
Working income tax benefit advance payments received (box 10 on the RC210 slip)	415+		<b>69</b>
Special taxes (see line 418 in the guide)	418+		<b>70</b>
Add lines 68, 69, and 70.			
Enter this amount on line 420 of your return.	Net federal tax	420=	<b>71</b>