

T1-2017

## Federal Worksheet

Use the following charts to make your calculations according to the line instructions in the *General Income Tax and Benefit Guide*. Keep this worksheet for your records. **Do not attach it to the return you send us.**

## Instalments

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

|  |   |  |   |   |
|--|---|--|---|---|
| Total payable from line 435 of your return ( <b>not including</b> the amount on line 421 and the amount on line 430) |   |  |   | 1 |
| Total credits from line 482 of your return   |   |  | 2 |   |
| Total of amounts on lines 451, 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 2018 taxes by instalments if for 2018 and for either 2017 or 2016 the amount on line 5 is more than \$1,800.

## 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  |    |
| Universal child care benefit (UCCB) (line 117 of your return)                     | + |           | 8  |    |
| Registered disability savings plan (RDSP) income (line 125 of your return)        | + |           | 9  |    |
| Add lines 7, 8, and 9.  | = |           | ▶  | 10 |
| Line 6 minus line 10  |   |           | =  | 11 |
| UCCB repayment (line 213 of your return)  |   |           | 12 |    |
| RDSP income repayment (included in the amount on line 232 of your return)         | + |           | 13 |    |
| Add lines 12 and 13.  | = |           | ▶  | 14 |
| Add lines 11 and 14.  | = |           |    | 15 |
| Base amount   | - | 74,788.00 |    | 16 |
| Line 15 minus line 16 (if negative, enter "0")                                    | = |           |    | 17 |
| Multiply the amount on line 17 by 15%.  | = |           |    | 18 |
| Enter the amount from line 5 or line 18, whichever is <b>less</b> .               |   |           |    | 19 |
| Enter the amount from line 7 above (if any).                                      | + |           |    | 20 |
| Add lines 19 and 20.  | = |           |    | 21 |
| Enter this amount on lines 235 and 422 of your return.                            |   |           |    |    |

## Line 301 – Age amount

|  |   |           |          |   |
|--|---|-----------|----------|---|
| Maximum claim                                |   |           | 7,225.00 | 1 |
| Your net income from line 236 of your return |   |           |          | 2 |
| Base amount                                  | - | 36,430.00 |          | 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 410 – Federal political contribution tax credit

If your total federal political contributions (line 409 of your Schedule 1) were **\$1,275 or more**, enter \$650 on line 410 of your Schedule 1.

Otherwise, complete the appropriate column depending on the amount on line 409.

|   | Line 409 is<br>\$400 or less | Line 409 is<br>more than \$400 but<br>not more than \$750 | Line 409 is<br>more than \$750 |   |
|---|------------------------------|---|--------------------------------|---|
| Enter your total contributions.                   |                              |   |                                | 1 |
|   | - 0.00                       | - 400.00  | - 750.00                       | 2 |
| Line 1 minus line 2 (cannot be negative)          | =                            | =   | =                              | 3 |
|   | x 75%                        | x 50%   | x 33.33%                       | 4 |
| Multiply line 3 by line 4.                        | =                            | =   | =                              | 5 |
|   | + 0.00                       | + 300.00  | + 475.00                       | 6 |
| Add lines 5 and 6.                                |                              |   |                                |   |
| Enter this amount on line 410 of your Schedule 1. | =                            | =   | =                              | 7 |

## Line 452 – Refundable medical expense supplement

Read the **conditions** for line 452 in the 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 returns)                        | + | 5 |    |
| Add lines 4 and 5.   | = |   | 6  |
| Line 3 minus line 6  |   |   | 7  |
| UCCB repayment (line 213 of your return) <b>plus</b> 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 returns)                         | + | 9 |    |
| Add lines 8 and 9.   | = |   | 10 |
| Adjusted family net income: add lines 7 and 10.  |   |   | 11 |
| Base amount  |   |   | 12 |
| Line 11 minus line 12 (if negative, enter "0")   |   |   | 13 |
| Enter <b>\$1,203</b> or 25% of the total of line 215 (of your return) and line 332 (of Schedule 1), whichever is <b>less</b> .               |   |   | 14 |
| Multiply the amount on <b>line 13</b> by 5%.   |   |   | 15 |
| Line 14 minus line 15 (if negative, enter "0")   |   |   | 16 |
| Enter this amount on line 452 of your return.  | = |   |    |