

T1-2016

## Donations and Gifts

Schedule 9

For more information, see line 349 in the guide and see Pamphlet P113, *Gifts and Income Tax*.

Attach a copy of this schedule to your return. Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged					1
Donations made to government bodies (government of Canada, a province or territory, a registered municipality in Canada, or a registered municipal or public body performing a function of government in Canada)	329+				2
Donations made to registered universities outside Canada that are prescribed	333+				3
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	334+				4
Add lines 1 to 4.	<b>Total eligible amount of charitable donations</b>			=	5
Enter your <b>net income</b> from line 236 of your return.		6	x 75% =		7

**Note:** If line 5 is less than line 7, enter the amount from line 5 on line 13 below and continue completing the schedule from that line.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i> )	337				8
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i> )	339+				9
Add lines 8 and 9.	=		10	x 25% =	+ 11
Enter the total of lines 7 and 11 or the amount on line 236 of your return, whichever is <b>less</b> .	<b>Total donations limit</b>			=	12

Allowable charitable donations (enter the amount from line 5 or line 12, whichever is <b>less</b> )	340				13
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342+				14
Add lines 13 and 14.	=				15
Enter \$200 or the amount from line 15, whichever is <b>less</b> .	-				16
Line 15 minus line 16. If your <b>taxable income is less than \$200,000</b> , enter "0" at line 26 and continue on line 28. Otherwise, complete lines 18 to 27, before continuing on line 28.	=				17

Enter the amount from line 17.					18
Enter the amount of donations included at line 15 that were made before 2016.	354-				19
Line 18 minus line 19 (if negative, show it in brackets)	=				20
Enter the amount from line 16 or line 19, whichever is <b>less</b> .	+				21
Add lines 20 and 21.	=				22

Enter your <b>taxable income</b> from line 260 of your return.					23
Income threshold	-				24
Line 23 minus line 24 (if negative enter "0")	=				25

If you did not complete lines 18 to 25, enter "0". Otherwise, enter the amount from line 22 or line 25, whichever is <b>less</b> .			26	x 33% =	+ 27
If you did not complete lines 18 to 27, enter the amount from line 17. Otherwise, enter the result of <b>line 17</b> minus line 26.			28	x 29% =	+ 29
Enter the amount from line 16.			30	x 15% =	+ 31

**First-time donor's super credit (FDSC)**

For the purpose of the FDSC, you will be considered a first-time donor if neither you nor your spouse or common-law partner has claimed and been allowed a charitable donations tax credit for any year after 2007.

Only gifts of money made after March 20, 2013, to a maximum of \$1,000, are eligible for the FDSC.

**Note:** If you have a spouse or common-law partner, you can share the claim for the FDSC, but the total combined donations claimed cannot be more than \$1,000.

Enter the amount of gifts of money* made after March 20, 2013. (Maximum \$1,000)	343		32	x 25% =	+ 33
Add lines 27, 29, 31, and 33.	<b>Donations and gifts</b>			=	34
Enter this amount on line 349 of Schedule 1.					

\* The amount claimed on line 343 must also be claimed on line 340 by you or your spouse or common-law partner. If the donations are shared, the combined amount on line 343 for you and your spouse or common-law partner cannot be more than the combined amount claimed on line 340 by both of you.