

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
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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
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Donations made to registered universities outside Canada that are prescribed

333	+			3
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Donations made to the United Nations,
its agencies, and certain registered foreign
charitable organizations

334	+			4
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Add lines 1 to 4.

**Total eligible amount of
charitable donations**

=			5
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Enter your **net income** from line 236
of your return.

		6
--	--	----------

×	75%	=			7
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Note: If line 5 is less than line 7, enter the amount from line 5 on line 13 on
page 3 [below] and continue completing the schedule from that line.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, "Gifts and Income Tax")

337 **8**

Gifts of capital property (from Chart 1 in Pamphlet P113, "Gifts and Income Tax")

339 + **9**

Add lines 8 and 9.

= **10**

× 25% = **11**

Enter the total of lines 7 and 9 **or** the amount on line 236 of your return, whichever is **less**.

Total donations limit = **12**

Allowable charitable donations (enter the amount from line 5 or line 12, whichever is **less**).

340 **13**

Eligible amount of cultural and ecological gifts (see line 349 in the guide)

342 + **14**

Add lines 13 and 14.

= **15**

continue on next page →

Enter \$200 or the amount from line 15,
whichever is **less**.

-		16
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Line 15 minus line 16. If your **taxable
income is less than \$200,000**, enter "0" at
line 26 and continue on line 28. Otherwise,
complete lines 18 to 27, before continuing
on line 28.

=		17
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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 **less**.

+		21
---	--	----

Add lines 20 and 21.

=		22
---	--	----

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

		23
- 200,000	00	24
=		25

Income threshold

Line 23 minus line 24 (if negative enter "0")

If you did not complete lines 18 to 25,
enter "0". Otherwise, enter the amount
from line 22 or line 25, whichever is **less**.

=		26
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$\times 33\% =$

+		27
----------	--	-----------

If you did not complete lines 18 to 27,
enter the amount from line 17. Otherwise,
enter the result of **line 17** minus line 26.

=		28
----------	--	-----------

$\times 29\% =$

+		29
----------	--	-----------

Enter the amount from line 16.

=		30
----------	--	-----------

$\times 15\% =$

+		31
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continue on next page →

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 \$1000)

343 = **32**

× 25% = + **33**

Add lines 27, 29, 31 and 33.

Enter this amount on
line 349 of Schedule 1.

Donations and gifts

= **34**

- * 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.

See the privacy notice on your return.