

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 the federal worksheet)	(maximum \$7,125)	301	+		2	
Spouse or common-law partner amount (attach Schedule 5)		303	+		3	
Amount for an eligible dependant (attach Schedule 5)		305	+		4	
Family caregiver amount for infirm children under 18 years of age						
Number of children for whom you are claiming the family caregiver amount	352	× \$2,121 =	367	+	5	
Amount for infirm dependants age 18 or older (attach Schedule 5)			306	+	6	
CPP or QPP contributions:						
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)			308	+	• 7	
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)			310	+	• 8	
Employment insurance premiums:						
through employment from box 18 and box 55 of all T4 slips (maximum \$955.04)			312	+	• 9	
on self-employment and other eligible earnings (attach Schedule 13)			317	+	• 10	
Volunteer firefighters' amount			362	+	11	
Search and rescue volunteers' amount			395	+	12	
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,161)			363	+	13	
Public transit amount			364	+	14	
Children's arts amount			370	+	15	
Home accessibility expenses (attach Schedule 12)			398	+	16	
Home buyers' amount			369	+	17	
Adoption expenses			313	+	18	
Pension income amount (use the federal worksheet) (maximum \$2,000)			314	+	19	
Caregiver amount (attach Schedule 5)			315	+	20	
Disability amount (for self) (claim \$8,001, or if you were under 18 years of age, use the federal worksheet)			316	+	21	
Disability amount transferred from a dependant (use the federal worksheet)			318	+	22	
Interest paid on your student loans			319	+	23	
Your tuition, education, and textbook amounts (attach Schedule 11)			323	+	24	
Tuition, education, and textbook amounts transferred from a child			324	+	25	
Amounts transferred from your spouse or common-law partner (attach Schedule 2)			326	+	26	
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later	330		27			
Enter \$2,237 or 3% of line 236 of your return, whichever is less .		=	28			
Line 27 minus line 28 (if negative, enter "0")		=	29			
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+	30			
Add lines 29 and 30.		=	332	+	31	
Add lines 1 to 26, and line 31.		=	335	=	32	
Federal non-refundable tax credit rate		×		15%	33	
Multiply line 32 by line 33.		=	338	=	34	
Donations and gifts (attach Schedule 9)			349	+	35	
Add lines 34 and 35.						
Enter this amount on line 48 on the next page.			Total federal non-refundable tax credits	350	=	36

Continue on the next page.

Step 2 – Federal tax on taxable income

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

Complete the appropriate column depending on the amount on line 37.	Line 37 is \$45,282 or less	Line 37 is more than \$45,282 but not more than \$90,563	Line 37 is more than \$90,563 but not more than \$140,388	Line 37 is more than \$140,388 but not more than \$200,000	Line 37 is more than \$200,000	
Enter the amount from line 37.						37
Line 38 minus line 39 (cannot be negative)	– 0,00	– 45,282,00	– 90,563,00	– 140,388,00	– 200,000,00	38
Multiply line 40 by line 41.	× 15%	× 20.5%	× 26%	× 29%	× 33%	39
	=	=	=	=	=	40
	+ 0,00	+ 6,792,00	+ 16,075,00	+ 29,029,00	+ 46,317,00	41
	=	=	=	=	=	42
Add lines 42 and 43.	=	=	=	=	=	43
						44

Step 3 – Net federal tax

Enter the amount from line 44.			45
Federal tax on split income (from line 5 of Form T1206)	424+		•46
Add lines 45 and 46.	404=		47
Enter your total federal non-refundable tax credits from line 36 on the previous page.	350		48
Federal dividend tax credit	425+		•49
Minimum tax carryover (attach Form T691)	427+		•50
Add lines 48, 49, and 50.	=		51
Line 47 minus line 51 (if negative, enter "0")		Basic federal tax	429= 52
Federal foreign tax credit (attach Form T2209)		405–	53
Line 52 minus line 53 (if negative, enter "0")		Federal tax	406= 54
Total federal political contributions (attach receipts)	409	55	
Federal political contribution tax credit (use the federal worksheet) (maximum \$650)	410		•56
Investment tax credit (attach Form T2038(IND))	412+		•57
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+ •58
Net cost of shares of a provincially registered fund	413	Allowable credit	414+ •59
Add lines 56 to 59.		416=	60
Line 54 minus line 60 (if negative, enter "0")		417=	61
If you have an amount on line 46 above, see Form T1206.			
Working income tax benefit advance payments received (box 10 of the RC210 slip)		415+	•62
Special taxes (see line 418 in the guide)		418+	63
Add lines 61, 62, and 63.			
Enter this amount on line 420 of your return.		Net federal tax	420= 64