## 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.


You may have to pay your 2016 taxes by instalments if for 2016 and for either 2015 or 2014 the amount on line 5 is more than $\$ 3,000$.

## Line 235 - Social benefits repayment



## Line 301 - Age amount



## Line 314 - Pension income amount

Amount from line 115 of your return
Foreign pension income you included on line 115 and deducted on line 256
Income from a U.S. individual retirement account (IRA) included on line 115
Amounts from a RRIF or a PRPP included on line 115 and
transferred to an RRSP, a RRIF, a PRPP, or an annuity
Add lines 2, 3, and 4.
Line 1 minus line 5
Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were 65 years of age or older on December 31, 2015, or you received the payments because of the death of your spouse or common-law partner

Add lines 6 and 7.


Enter on line 314 of Schedule $1 \mathbf{\$ 2 , 0 0 0}$ or the amount on line A, whichever is less. However, if you and your spouse or common-law partner are electing to split your eligible pension income, enter the amount from line A on line A of Form T1032, Joint Election to Split Pension Income. Follow the instructions at Step 4 of Form T1032 to calculate the pension income amount to enter on line 314 of your and your spouse's or common-law partner's Schedule 1.

## Line 316 - Disability amount (for self)

(supplement calculation if you were under 18 years of age on December 31, 2015)
Maximum supplement $4,607.00$ 4,
Total of child care and attendant care expenses for you, claimed by you or by another person


Line 2 minus line 3 (if negative, enter "0")
Line 1 minus line 4 (if negative, enter " 0 ")
Enter on line 316 of Schedule $1 \$ 7,899$ plus the amount from line 5 (maximum $\$ 12,506$ ), unless you are completing this chart to calculate the amount at line 318.

## Line 318 - Disability amount transferred from a dependant

| Base amount | 7,899. | 00 |
| :---: | :---: | :---: |
| If the dependant was under 18 years of age on December 31, 2015, enter the amount from line 5 of his or her chart for line 316. Otherwise, enter " 0 ". | $+$ |  |
| Add lines 1 and 2. | = |  |
| Total of amounts your dependant can claim on lines 1 to 19 of his or her Schedule 1 | + |  |
| Add lines 3 and 4. | = |  |
| Dependant's taxable income (line 260 of his or her return) | - |  |
| Line 5 minus line 6 (if negative, enter "0") | = |  |

Enter on line 318 of Schedule 1 the amount from line 3 or line 7, whichever is less. If you are claiming this amount for more than one dependant, enter the total amount on line 318.

## Line 410 - Federal political contribution tax credit

If your total federal political contributions (line 409 of your Schedule 1) were $\mathbf{\$ 1 , 2 7 5}$ or more, enter $\$ 650$ on line 410 of your Schedule 1.

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

Enter your total contributions.
Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.
Enter this amount on line 410 of your Schedule 1.

Line 409 is $\$ 400$ or less


Line 409 is more than $\$ 400$ but not more than \$750


Line 409 is more than $\$ 750$


## Line 452 - Refundable medical expense supplement

Read the conditions for line 452 in the guide to determine if you can claim this credit.


