

T1-2015

## Federal Tax

Schedule 1

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 \$11,327	300			1
Age amount (if you were born in 1950 or earlier) (use federal worksheet)	(maximum \$7,033)	301+			2
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		303+			3
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		305+			4
Family caregiver amount for children under 18 years of age.					
Number of children for whom you <b>are claiming</b> the family caregiver amount	352	× \$	=	367+	5
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)				306+	6
CPP or QPP contributions:					
through employment from box 16 and box 17 on all T4 slips ( <b>attach</b> schedule 8 or Form RC381, whichever applies)				308+	• 7
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)				310+	• 8
Employment insurance premiums:					
through employment (see the guide)				312+	• 9
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)				317+	• 10
Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 on all T4 slips)	(maximum \$391.30)			375+	• 11
PPIP premiums payable on employment income ( <b>attach</b> Schedule 10)				376+	• 12
PPIP premiums payable on self-employment income ( <b>attach</b> Schedule 10)				378+	• 13
Volunteer firefighters' amount				362+	14
Search and rescue volunteers' amount				395+	15
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,146)			363+	16
Public transit amount				364+	17
Children's arts amount				370+	18
Home buyers' amount				369+	19
Adoption expenses				313+	20
Pension income amount (use the federal worksheet)	(maximum \$2,000)			314+	21
Caregiver amount ( <b>attach</b> Schedule 5)				315+	22
Disability amount (for self) (claim \$7,899 or, if you were under 18 years of age, use the federal worksheet)				316+	23
Disability amount transferred from a dependant (use the federal worksheet)				318+	24
Interest paid on your student loans				319+	25
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)				323+	26
Tuition, education, and textbook amounts transferred from a child				324+	27
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)				326+	28
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1998 or later</b>	330			29	
Enter \$2,208 or 3% of line 236 of your return, whichever is <b>less</b> .	—			30	
Line 29 minus line 30 (if negative, enter "0")	=			31	
<b>Allowable amount of medical expenses for other dependants</b> (do the calculation at line 331 in the guide)	331+			32	
Add lines 31 and 32.	=			▶ 332+	33
Add lines 1 to 28, and line 33.				335=	34
Federal non-refundable tax credit rate				×	35
Multiply line 34 by line 35.				338=	36
Donations and gifts ( <b>attach</b> Schedule 9)				349+	37
Add lines 36 and 37.					
Enter this amount on line 50 on the next page.				<b>Total federal non-refundable tax credits</b> 350=	38

Continue on the next page.

## Step 2 – Federal tax on taxable income

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

However, if you are electing under section 217, enter the amount from line 260 of your return or the amount from line 16 of Schedule A, **whichever amount is greater**.

Complete the appropriate column depending on the amount on line 39.

Line 39 is **\$44,701** or less

Line 39 is more than **\$44,701** but not more than **\$89,401**

Line 39 is more than **\$89,401** but not more than **\$138,586**

Line 39 is more than **\$138,586**

Enter the amount from line 39.

Line 40 minus line 41 (cannot be negative)

Multiply line 42 by line 43.

Add lines 44 and 45.

39

40

41

42

43

44

45

46

## Step 3 – Net federal tax

Enter the amount from line 46.

Federal tax on split income (from line 5 of Form T1206)

Add lines 47 and 48.

47

• 48

424+

404=

49

If you are a **deemed resident of Canada**, enter the amount from line 38.

If you are a **non-resident of Canada**, or a **non-resident of Canada electing under section 217**, complete Schedule A and Schedule B to determine the amount to enter.

Family tax cut (**attach** Schedule 1-A)

Federal dividend tax credit

Overseas employment tax credit (**attach** Form T626)

Minimum tax carryover (**attach** Form T691)

Add lines 50 to 54.

350

423+

425+

426+

427+

=

50

• 51

• 52

53

• 54

-

55

Line 49 minus line 55 (if negative, enter "0")

Surtax for non-residents and deemed residents of Canada: calculate 48% of the amount on line 56.

Add line 56 and line 57.

Basic federal tax

429=

+

=

56

57

58

Federal foreign tax credit (**attach** Form T2209)

Line 58 minus line 59 (if negative, enter "0")

Federal tax

405-

406=

-

=

59

60

Total federal political contributions (**attach** receipts)

Federal political contribution tax credit (use the federal worksheet) (**maximum \$650**)

Investment tax credit (**attach** Form T2038(IND))

Labour-sponsored funds tax credit

Net cost

Allowable credit

Add lines 62, 63, and 64.

Line 60 minus line 65 (if negative, enter "0").

If you have an amount on line 48 above, see Form T1206.

Section 217 tax adjustment: if you are electing under section 217, you may have to calculate the amount for line 445 by completing Part 2 of Schedule C. See line 445 in the guide.

Line 66 minus line 67

Working income tax benefit advance payments received (box 10 on the RC210 slip)

Special taxes (see line 418 in the guide)

Add lines 68, 69, and 70.

Enter this amount on line 420 of your return.

409

61

410

412+

414+

416=

417=

417=

417=

445-

445-

445-

415+

415+

418+

418+

420=

• 62

• 63

• 64

-

-

-

-

-

-

-

-

-

-

-

-

65

66

66

67

68

69

69

70

70

71

Net federal tax