

T1-2011

Federal Worksheet

Use the following charts to make your calculations according to the line instructions contained in the "General Income Tax and Benefit Guide".

Keep this worksheet for your records. **Do not attach it to the return you send us.**

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Instalments

For details, see the section called "Should you be paying your taxes by instalments?" in the guide.

Total payable from line 435 of your return (**not including** the amount on line 421 and the amount on line 430)

		1
--	--	---

Total credits from line 482 of your return

		2
--	--	---

Total of amounts on lines 448, 450, 457, and 476 of your return

–		3
---	--	---

Line 2 minus line 3

=		
---	--	--



Line 1 minus line 4

–		4
=		5

You may have to pay your 2012 taxes by instalments if for 2012, and for either 2011 or 2010, the amount on line 5 is more than \$3,000.

Line 235 – Social benefits repayment

Amount from line 113 of your return

		1
--	--	---

Amount from line 146 of your return

+		2
---	--	---

Add lines 1 and 2.

=		3
---	--	---

Overpayment of Old Age Security benefits recovered
(box 20 of your T4A(OAS) slip)

-		4
---	--	---

Line 3 minus line 4 (if negative, enter "0")

=		5
---	--	---

Amount from line 234 of your return

		6
--	--	---

EI benefits repayment from line 4 of the chart
on your T4E slip (if any)

		7
--	--	---

Universal Child Care Benefit (UCCB)
(line 117 of your return)

+		8
---	--	---

Registered disability savings plan (RDSP)
income (line 125 of your return)

+		9
---	--	---

Add lines 7, 8, and 9.

=		
---	--	--

-		10
---	--	----



Enter the amount from line 7 on page 3 [above]
(if any).

+			20
---	--	--	----

Add lines 19 and 20. Enter this amount on lines 235
and 422 of your return.

=			21
---	--	--	----

Line 301 – Age amount

Maximum claim

	6,537	00	1
--	-------	----	---

Your net income from line 236 of your return

			2
--	--	--	---

Base amount

–	32,961	00	3
---	--------	----	---

Line 2 minus line 3 (if negative, enter "0")

=			4
---	--	--	---

Multiply the amount on line 4 by 15%.

–			5
---	--	--	---

Line 1 minus line 5 (if negative, enter "0").
Enter this amount on line 301 of Schedule 1.

=			6
---	--	--	---

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Line 306 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount	10,358	00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3
			(maximum \$4,282)
If you claimed this dependant on line 305 of Schedule 1, enter the amount you claimed.	–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

Enter, on line 306 of Schedule 1, the total amount you claimed for **all** dependants.

Attach Schedule 5 to your return to provide details for each dependant.

Line 314 – Pension income amount

Amount from line 115 of your return

		1
--	--	---

Foreign pension income you included on line 115 and deducted on line 256

		2
--	--	---

Income from a U.S. individual retirement account (IRA) included on line 115

+		3
---	--	---

Amounts from a RRIF included on line 115 and transferred to an RRSP, another RRIF, or an annuity

+		4
---	--	---

Add lines 2, 3, and 4.

=		
---	--	--



-		5
=		6

Line 1 minus line 5

continue on next page →

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, 2011, or you received the payments because of the death of your spouse or common-law partner

Add lines 6 and 7.

+		7
=		A

Enter, on line 314 of Schedule 1, **\$2,000** 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 on 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 315 – Caregiver amount

Complete this calculation for each dependant.

Base amount	18,906	00	1
Dependant's net income (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0")	=		3
			(maximum \$4,282)
If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed.	–		4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=		5

Enter, on line 315 of Schedule 1, the total amount you claimed for **all** dependants.

Attach Schedule 5 to your return to provide details for each dependant.

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Line 316 – Disability amount (for self)

(supplement calculation if you were under 18 years of age on December 31, 2011)

Maximum supplement

4,282	00	1
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Total of child care and attendant care expenses for you, claimed by you or another person

		2
--	--	---

Base amount

– 2,508	00	3
---------	----	---

Line 2 minus line 3 (if negative, enter "0")

=		↓
---	--	---

Line 1 minus line 4 (if negative, enter "0")

–		4
=		5

Enter, on line 316 of Schedule 1, \$7,341 **plus** the amount from line 5 (maximum \$11,623) **unless** you are completing this chart to calculate the amount at line 318.

Line 318 – Disability amount transferred from a dependant

(other than your spouse or common-law partner)

Base amount	7,341	00	1
<hr/>			
If the dependant was under 18 years of age on December 31, 2011, enter the amount from line 5 of his or her chart for line 316. Otherwise, enter "0".	+		2
<hr/>			
Add lines 1 and 2.	=		3
<hr/>			
Total of amounts your dependant can claim on lines 1 to 19 of his or her Schedule 1	+		4
<hr/>			
Add lines 3 and 4.	=		5
<hr/>			
Dependant's taxable income (line 260 of his or her return)	-		6
<hr/>			
Line 5 minus line 6 (if negative, enter "0")	=		7
<hr/>			

Enter, on line 318 of Schedule 1, the amount on line 3 or line 7, whichever is **less**.

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Line 410 – Federal political contribution tax credit



If your total federal political contributions (line 409 of your Schedule 1) **were \$1,275 or more**, enter \$650 on line 410 of your Schedule 1.
If not, complete the appropriate column depending on the amount on line 409 of your Schedule 1.

▶ **Line 410 – (continued)** ▶

Line 409 is
\$400 or less

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

Enter your total contributions.

1				
2		0	00	– 400 00

Line 1 minus line 2
(cannot be negative)

3	=			=		
4	×	75%		×	50%	

Multiply line 3 by line 4.

5	=			=		
6		0	00	+	300	00

Add lines 5 and 6.
Enter the amount on line 7 on
line 410 of your Schedule 1.

7	=			=		
---	---	--	--	---	--	--

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▶ **Line 410 – (continued)**

Line 409 is
more than **\$750**



Enter your total contributions.

1		
2	–	750 00

Line 1 minus line 2
(cannot be negative)

3	=	
4	×	33.33%
5	=	
6	+	475 00

Multiply line 3 by line 4.

Add lines 5 and 6.
Enter the amount on line 7 on
line 410 of your Schedule 1.

7	=	
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Line 452 – Refundable medical expense supplement

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

Your net income from line 236 of your return

		1
--	--	---

Net income of your spouse or common-law partner from page 4 [1] of your return

+		2
---	--	---

Add lines 1 and 2.

=		
---	--	--



		3
--	--	---

Universal Child Care Benefit (UCCB) (line 117 of your return) or the benefit of your spouse or common-law partner from page 4 [1] of your return

		4
--	--	---


Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's returns)

+		5
---	--	---

continue on next page →

Add lines 4 and 5.

=		
---	--	--



Line 3 minus line 6

-		6
=		7


UCCB repayment (line 213 of your return) **plus**
the UCCB repayment of your spouse or
common-law partner from page 4 [1] of your
return

		8
--	--	---

RDSP income repayment (included in the
amount on line 232 of your and your spouse's
or common-law partner's returns)

+		9
=		

Add lines 8 and 9.



+		10
=		11

Adjusted family net income: add lines 7 and 10.

Base amount	–	24,108	00	12
Line 11 minus line 12 (if negative, enter "0")	=			13
Enter \$1,089 or 25% of the total of line 215 (of your return) and line 332 (of Schedule 1), whichever is less .				14
Multiply the amount on line 13 by 5%.	–			15
Line 14 minus line 15 (if negative, enter "0"). Enter this amount on line 452 of your return.	=			16