

# Federal Tax

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	<b>claim \$10,527</b>	<b>300</b>			<b>1</b>
Age amount (if you were born in 1946 or earlier) (use the federal worksheet)	<b>(maximum \$6,537)</b>	<b>301</b>	+		<b>2</b>
Spouse or common-law partner amount (if negative, enter "0")					
\$10,527 minus ( <input style="width: 60px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> his or her net income from page 4 [1] of your return)	=	<b>303</b>	+		<b>3</b>

continue on next page

Amount for an eligible dependant  
(**attach** Schedule 5) (if negative, enter "0")

\$10,527 minus (   )

his or her net income) =

**305** +   **4**

Amount for children born in 1994 or later

Number of children **366**  × \$2,131 =

**367** +   **5**

Amount for infirm dependants age 18 or older  
(use the federal worksheet and **attach**  
Schedule 5)

**306** +   **6**

CPP or QPP contributions:

through employment from  
box 16 and box 17

of all T4 slips (maximum \$2,217.60)

**308** +   ● **7**

on self-employment and other earnings  
(**attach** Schedule 8)

**310** +   ● **8**

Employment insurance premiums:

through employment

(see the guide)

(maximum \$623.22)

312

+

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● 9

on self-employment and other eligible earnings (**attach** Schedule 13)

317

+

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● 10

Provincial Parental Insurance Plan (PPIP)

premiums paid (amount from

box 55 of all T4 slips)

(maximum \$343.68)

375

+

--	--

● 11

PPIP premiums payable on employment income (**attach** Schedule 10)

376

+

--	--

● 12

PPIP premiums payable on self-employment income (**attach** Schedule 10)

378

+

--	--

● 13

Volunteer firefighters' amount

362

+

--	--

14

Canada employment amount

(If you reported employment income on line 101 or line 104,

see Line 363 in the guide.) (maximum \$1,065)

363

+

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15

continue on next page →

Public transit amount	<b>364</b>	+			<b>16</b>
Children's fitness amount	<b>365</b>	+			<b>17</b>
Children's arts amount	<b>370</b>	+			<b>18</b>
Home buyers' amount	<b>369</b>	+			<b>19</b>
Adoption expenses	<b>313</b>	+			<b>20</b>
Pension income amount (use the federal worksheet) ( <b>maximum \$2,000</b> )	<b>314</b>	+			<b>21</b>
Caregiver amount (use the federal worksheet and <b>attach</b> Schedule 5)	<b>315</b>	+			<b>22</b>
Disability amount (for self) (claim <b>\$7,341</b> or, if you were under 18 years of age, use the federal worksheet)	<b>316</b>	+			<b>23</b>
Disability amount transferred from a dependant (use the federal worksheet)	<b>318</b>	+			<b>24</b>
Interest paid on your student loans	<b>319</b>	+			<b>25</b>
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)	<b>323</b>	+			<b>26</b>

Tuition, education, and textbook amounts transferred from a child

<b>324</b>	+			<b>27</b>
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Amounts transferred from your spouse or common-law partner (**attach** Schedule 2)

<b>326</b>	+			<b>28</b>
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Medical expenses for **self, spouse or common-law partner, and your dependent children born in 1994 or later**

<b>330</b>			
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Minus: \$2,052 or 3% of line 236, whichever is **less**

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Subtotal (if negative, enter "0")

=			A
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**Allowable amount** of medical expenses for **other dependants** (do the calculation at line 331 in the guide and **attach** Schedule 5)

<b>331</b>	+			B
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Add lines A and B.

=		
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<b>332</b>	+			<b>29</b>
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Add lines 1 to 29.	<b>335</b>	=		<b>30</b>
Federal non-refundable tax credit rate		×	<b>15%</b>	<b>31</b>
Multiply line 30 by line 31.	<b>338</b>	=		<b>32</b>
Donations and gifts ( <b>attach</b> Schedule 9)	<b>349</b>	+		<b>33</b>

Add lines 32 and 33.  
 Enter this amount on  
 line 46 on page 9  
 [the next page].

**Total federal  
 non-refundable  
 tax credits**

<b>350</b>	=		<b>34</b>
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## Step 2 – Federal tax on taxable income



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

		<b>35</b>
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▶ Complete the appropriate column depending on the amount on line 35. ▶

Line 35 is  
**\$41,544** or less

Line 35 is more  
than **\$41,544** but  
not more than  
**\$83,088**

Enter the amount  
from line 35.

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Line 36 minus line 37  
(cannot be negative)

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Multiply line 38 by line 39.

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Add lines 40 and 41.

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	<b>0</b>	<b>00</b>

=		
×	<b>15%</b>	
=		
	<b>0</b>	<b>00</b>
=		

**Go to Step 3.**

36

37

38

39

40

41

42

-	<b>41,544</b>	<b>00</b>

=		
×	<b>22%</b>	
=		
+	<b>6,232</b>	<b>00</b>
=		

**Go to Step 3.**

continue on next page →

► Complete the appropriate column depending on the amount on line 35.

Line 35 is more than **\$83,088** but not more than **\$128,800**

Line 35 is more than **\$128,800**

Enter the amount from line 35.

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Line 36 minus line 37 (cannot be negative)

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Multiply line 38 by line 39.

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Add lines 40 and 41.

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	<b>83,088</b>	<b>00</b>

=		
×	<b>26%</b>	
=		
	<b>15,371</b>	<b>00</b>
=		

**Go to Step 3.**

36		
37	–	<b>128,800 00</b>

38	=	
39	×	<b>29%</b>
40	=	
41	+	<b>27,256 00</b>
42	=	

**Go to Step 3.**

### Step 3 – Net federal tax

Enter the amount from line 42 on page 7 or 8 [above].

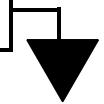
			<b>43</b>
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Federal tax on split income (from line 5 of Form T1206)

<b>424</b>	+			<b>● 44</b>
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Add lines 43 and 44.

404	=			
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			<b>45</b>
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Enter your total federal non-refundable tax credits from line 34 of page 6 [the previous page].

350				<b>46</b>
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Federal dividend tax credit.

<b>425</b>	+			<b>● 47</b>
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Overseas employment tax credit (**attach** Form T626)

426	+			<b>48</b>
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Minimum tax carryover (**attach** Form T691)

**427** +   ● 49

Add lines 46 to 49.

=



-   50

Line 45 minus line 50  
(if negative, enter "0")

**Basic federal tax**

429 =   51

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

405 -   52

Line 51 minus line 52  
(if negative, enter "0")

**Federal tax**

406 =   53

Total federal political contributions

(**attach** receipts)

**409**

Federal political contribution  
tax credit (use the  
federal worksheet)

(maximum \$650)

**410**   ● 54

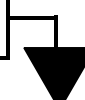
Investment tax credit  
(**attach** Form T2038(IND))

**412** +   ● 55

Labour-sponsored funds tax credit

Net cost	<b>413</b>		
Allowable credit			
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Add lines 54, 55, and 56.			

<b>414</b>	+			● 56
416	=			



-			57
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Line 53 minus line 57 (if negative, enter "0")  
 If you have an amount on line 44 on page 9  
 [above], see Form T1206.

417	=			58
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Working Income Tax Benefit advance  
 payments received (box 10 of the RC210 slip)

<b>415</b>	+			● 59
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Additional tax on Registered Education  
 Savings Plan accumulated income payments  
 (**attach** Form T1172)

418	+			60
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Add lines 58, 59, and 60.  
 Enter this amount on line 420  
 of your return.

**Net federal tax**

420	=			61
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