

To determine your allowable amount of federal and provincial or territorial non-refundable tax credits, complete the calculation below.

Enter the amount from line 236 of your return. _____
 Enter the amount from line 14 of Schedule A. _____ × 100 = _____ % **A**

If the result from line **A** is **90% or more** _____

Your allowable amount of **federal** non-refundable tax credits is the amount on line 350 of your Schedule 1.

Your allowable amount of **provincial** or **territorial** non-refundable tax credits, if applicable, is the amount on line 6150 of Form 428.

If the result from line **A** is **less than 90%** _____

Your allowable amount of **federal** non-refundable tax credits is 15% of the total of the amounts on lines 308, 312, 316, 317, 319, and 323 (other than the education and textbook amounts) **plus** the amount on line 349 of your Schedule 1.

Your allowable amount of **provincial** or **territorial** non-refundable tax credits is the total of the amounts on lines 5824, 5829, 5832, 5844, 5852, and 5856 (other than the education and textbook amounts) multiplied by the provincial or territorial lowest marginal tax rate on Form 428 for the province or territory where you earned employment income in Canada or income from a business that had a permanent establishment in Canada **plus** the amount on line 5896 .

Enter your allowable amount of **federal** non-refundable tax credits on line 350 on the back of Schedule 1.

Enter your allowable amount of **provincial** or **territorial** non-refundable tax credits on line 6150 of Form 428.



If you are completing a provincial or territorial form, and any of the following situations applied to you for all of 2011, complete this schedule by ticking the appropriate box and **attach it** to your return.

- You were a non-resident of Canada **177** Yes 1
- You were a deemed non-resident of Canada **177** Yes 2
- You were a factual resident of Canada **177** Yes 5

For more information on residency status, see Interpretation Bulletin IT-221, *Determination of an Individual's Residence Status*. For information on which tax package you should use, see "Which tax package should you use?", on page 5 of the Guide T4058, *Non-Residents and Income Tax*. If you are a deemed resident of Canada or a part-year resident, **do not** complete this schedule.

Note

If you were a non-resident or a deemed non-resident of Canada reporting income from employment in Canada or from a business that had a permanent establishment in Canada, enter the province or territory where you earned the income on the "Enter your province or territory of residence on December 31, 2011" line on page 1 of your return, under "Information about your residence."