

T1-2016

## Federal Tax

## Schedule 1

This is **Step 5** in completing your return. 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 \$11,474	300		1	
Age amount (if you were born in 1951 or earlier) (use the federal worksheet)	(maximum \$7,125)	301+		2	
Spouse or common-law partner amount (attach Schedule 5)		303+		3	
Amount for an eligible dependant (attach Schedule 5)		305+		4	
Family caregiver amount for infirm children under 18 years of age					
Number of children for whom you are claiming the family caregiver amount	352	×	\$	=	
				367+	5
Amount for infirm dependants age 18 or older (attach Schedule 5)		306+		6	
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308+		• 7	
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310+		• 8	
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$955.04)		312+		• 9	
on self-employment and other eligible earnings (attach Schedule 13)		317+		• 10	
Volunteer firefighters' amount		362+		11	
Search and rescue volunteers' amount		395+		12	
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,161)		363+		13	
Public transit amount		364+		14	
Children's arts amount		370+		15	
Home accessibility expenses (attach Schedule 12)		398+		16	
Home buyers' amount		369+		17	
Adoption expenses		313+		18	
Pension income amount (use the federal worksheet) (maximum \$2,000)		314+		19	
Caregiver amount (attach Schedule 5)		315+		20	
Disability amount (for self) (claim \$8,001, or if you were under 18 years of age, use the federal worksheet)		316+		21	
Disability amount transferred from a dependant (use the federal worksheet)		318+		22	
Interest paid on your student loans		319+		23	
Your tuition, education, and textbook amounts (attach Schedule 11)		323+		24	
Tuition, education, and textbook amounts transferred from a child		324+		25	
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326+		26	
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later	330			27	
Enter \$2,237 or 3% of line 236 of your return, whichever is less.				28	
Line 27 minus line 28 (if negative, enter "0")				29	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331+			30	
Add lines 29 and 30.				31	
Add lines 1 to 26, and line 31.				32	
Federal non-refundable tax credit rate				33	
Multiply line 32 by line 33.				34	
Donations and gifts (attach Schedule 9)		349+		35	
Add lines 34 and 35.					
Enter this amount on line 48 on the next page.	Total federal non-refundable tax credits	350=		36	

Continue on the next page.

## Step 2 – Federal tax on taxable income

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

37

Complete the appropriate column depending on the amount on line 37.

Line 37 is  
**\$45,282** or less

Line 37 is more  
than **\$45,282** but  
not more than  
**\$90,563**

Line 37 is more  
than **\$90,563** but  
not more than  
**\$140,388**

Line 37 is more  
than **\$140,388** but  
not more than  
**\$200,000**

Line 37 is more  
than **\$200,000**

Enter the amount  
from line 37.

Line 38 minus line 39  
(cannot be negative)

Multiply line 40  
by line 41.

Add lines 42 and 43.

38

39

40

41

42

43

44

## Step 3 – Net federal tax

Enter the amount from line 44.

45

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

424+

•46

Add lines 45 and 46.

404=

47

Enter your total federal non-refundable tax credits  
from line 36 on the previous page.

350

48

Federal dividend tax credit

425+

•49

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

427+

•50

Add lines 48, 49, and 50.

=

▶

51

Line 47 minus line 51 (if negative, enter "0")

Basic federal tax 429=

52

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

405-

53

Line 52 minus line 53 (if negative, enter "0")

Federal tax 406=

54

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

409

55

Federal political contribution tax credit  
(use the federal worksheet)

(maximum \$650) 410

•56

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

412+

•57

Labour-sponsored funds tax credit (see lines 413, 414, 411 and 419 in the guide)

Net cost of shares of a  
federally registered fund

411

Allowable credit 419+

•58

Net cost of shares of a provincially  
registered fund

413

Allowable credit 414+

•59

Add lines 56 to 59.

416=

▶

60

Line 54 minus line 60 (if negative, enter "0")

If you have an amount on line 46 above, see Form T1206.

417=

61

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

415+

•62

Special taxes (see line 418 in the guide)

418+

63

Add lines 61, 62, and 63.

Enter this amount on line 420 of your return.

Net federal tax 420=

64