

T1-2017

Donations and Gifts

Schedule 9

For more information, see line 349 in the guide and Pamphlet P113, *Gifts and Income Tax*.

Attach a copy of this schedule to your return.

Eligible amount of charitable donations

Include at lines 1 to 4 all the eligible amounts of your donations made in 2017 plus donations made in any of the previous five years that have not been claimed before. Remember, you may have charitable donations shown on your T4 and T4A slips.

| | | | |
|--|------|--|---|
| Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged | | | 1 |
| Donations made to government bodies (government of Canada, a province or territory, a registered municipality in Canada, or a registered municipal or public body performing a function of government in Canada) | 329+ | | 2 |
| Donations made to registered universities outside Canada that are prescribed | 333+ | | 3 |
| Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations | 334+ | | 4 |
| Add lines 1 to 4. Total eligible amount of charitable donations | = | | 5 |

Donations limit

Enter your **net income** from line 236 of your return. 6 × 75% = 7

If line 5 is less than line 7, enter the amount from line 5 on line 13 below and continue on line 14.

Otherwise, complete lines 8 to 12, before continuing on line 13.

| | | | |
|--|------|----|------------|
| Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>) | 337 | 8 | |
| Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>) | 339+ | 9 | |
| Add lines 8 and 9. | = | 10 | × 25% = 11 |
| Enter the total of lines 7 and 11 or the amount on line 236 of your return, whichever is less . | | | |
| Total donations limit | = | | 12 |

Donations and gifts

Allowable charitable donations. If you did not complete lines 8 to 12, enter the amount from line 5.

Otherwise, enter the amount from line 5 or line 12, whichever is **less**.

| | | | |
|--|------|--|----|
| | 340 | | 13 |
| Eligible amount of cultural and ecological gifts (see line 349 in the guide) | 342+ | | 14 |
| Add lines 13 and 14. | = | | 15 |
| Enter \$200 or the amount from line 15, whichever is less . | - | | 16 |
| Line 15 minus line 16. | = | | 17 |

If your **taxable income is less than \$202,800**, enter "0" at line 26 and continue on line 28.

Otherwise, complete lines 18 to 27, before continuing on line 28.

| | | | |
|---|--------------|----|------------|
| Enter the amount from line 17. | | 18 | |
| Total of your donations made before 2016 included at lines 5 and 14, to a maximum of the amount on line 15. | 354- | 19 | |
| Line 18 minus line 19 (if negative, show it in brackets) | = | 20 | |
| Enter the amount from line 16 or line 19, whichever is less . | + | 21 | |
| Add lines 20 and 21. | = | 22 | |
| Enter your taxable income from line 260 of your return. | | 23 | |
| Income threshold | - 202,800.00 | 24 | |
| Line 23 minus line 24 (if negative enter "0") | = | 25 | |
| If you did not complete lines 18 to 25, enter "0". Otherwise, enter the amount from line 22 or line 25, whichever is less . | | 26 | × 33% = 27 |
| If you did not complete lines 18 to 27, enter the amount from line 17. Otherwise, enter the result of line 17 minus line 26. | | 28 | × 29% = 29 |
| Enter the amount from line 16. | | 30 | × 15% = 31 |
| Add lines 27, 29, and 31. | | | |
| Enter this amount on line 33 on the next page. | = | | 32 |

Continue on the next page

Enter the amount from line 32 on the previous page.

33

First-time donor's super credit (FDSC)

You will be considered a first-time donor if neither you nor your spouse or common-law partner has claimed and been allowed a charitable donations tax credit for any year after 2007. If you are considered a first-time donor continue at line 34. If you are not a first-time donor enter the amount from line 33 on line 36.

Only gifts of money made after March 20, 2013, to a maximum of \$1,000, are eligible for the FDSC.

Note: If you have a spouse or common-law partner, you can share the claim for the FDSC, but the total combined donations claimed cannot be more than \$1,000.

Enter the amount of gifts of money*
made after March 20, 2013.

(Maximum \$1,000)

343

34

$\times 25\% =$

+

35

If you did not complete lines 34 and 35, enter the amount from line 33.

Otherwise, add lines 33 and 35.

Enter this amount on line 349 of Schedule 1.

Donations and gifts

=

36

* The amount claimed on line 343 must also be claimed on line 340 by you or your spouse or common-law partner. If the donations are shared, the combined amount on line 343 for you and your spouse or common-law partner cannot be more than the combined amount claimed on line 340 by both of you.