

T1-2017

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 \$11,635	300			1
Age amount (if you were born in 1952 or earlier) (use federal worksheet)	(maximum \$7,225)	301	+		2
Spouse or common-law partner amount (attach Schedule 5)		303	+		3
Canada caregiver amount for spouse or common-law partner or eligible dependant age 18 or older (attach Schedule 5)		304	+		4
Amount for an eligible dependant (attach Schedule 5)		305	+		5
Canada caregiver amount for other infirm dependants age 18 or older (attach Schedule 5)		307	+		6
Canada caregiver amount for infirm children under 18 years of age. Enter the number of children for whom you are claiming this amount	352 × \$2,150 =	367	+		7
CPP or QPP contributions: through employment from box 16 and box 17 on all T4 slips (attach schedule 8 or Form RC381, whichever applies)		308	+		• 8
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+		• 9
Employment insurance premiums: through employment (see the guide)		312	+		• 10
on self-employment and other eligible earnings (attach Schedule 13)		317	+		• 11
Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 on all T4 slips)	(maximum \$397.30)	375	+		• 12
PPIP premiums payable on employment income (attach Schedule 10)		376	+		• 13
PPIP premiums payable on self-employment income (attach Schedule 10)		378	+		• 14
Volunteer firefighters' amount		362	+		15
Search and rescue volunteers' amount		395	+		16
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,178)	363	+		17
Public transit amount (only claim amounts from January 1 to June 30, 2017)		364	+		18
Home accessibility expenses (attach Schedule 12)		398	+		19
Home buyers' amount		369	+		20
Adoption expenses		313	+		21
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314	+		22
Disability amount (for self) (claim \$8,113 or, if you were under 18 years of age, use the federal worksheet)		316	+		23
Disability amount transferred from a dependant (use the federal worksheet)		318	+		24
Interest paid on your student loans		319	+		25
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+		26
Tuition amounts transferred from a child		324	+		27
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		28
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2000 or later	330			29	
Enter \$2,268 or 3% of line 236 of your return, whichever is less .	—			30	
Line 29 minus line 30 (if negative, enter "0")	=			31	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+		32	
Add lines 31 and 32.	=			332	+
Add lines 1 to 28, and line 33.				335	=
Federal non-refundable tax credit rate			×	15%	
Multiply line 34 by line 35.				338	=
Donations and gifts (attach Schedule 9)				349	+
					37

Continue on the next page.

Step 2 – Federal tax on taxable income

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

However, if you are electing under section 217, enter the amount from line 260 of your return or the amount from line 16 of Schedule A, **whichever amount is greater**.

Complete the appropriate column depending on the amount on line 39.	Line 39 is \$45,916 or less	Line 39 is more than \$45,916 but not more than \$91,831	Line 39 is more than \$91,831 but not more than \$142,353	Line 39 is more than \$142,353 but not more than \$202,800	Line 39 is more than \$202,800	
Enter the amount from line 39.						40
Line 40 minus line 41 (cannot be negative)	– 0,00	– 45,916,00	– 91,831,00	– 142,353,00	– 202,800,00	41
	=	=	=	=	=	42
	x 15%	x 20.5%	x 26%	x 29%	x 33%	43
Multiply line 42 by line 43.	=	=	=	=	=	44
	+ 0,00	+ 6,887,00	+ 16,300,00	+ 29,436,00	+ 46,965,00	45
Add lines 44 and 45.	=	=	=	=	=	46

Step 3 – Net federal tax

Enter the amount from line 46.

Federal tax on split income (from line 5 of Form T1206)	424+		47
Add lines 47 and 48.	404=		49

If you are a **deemed resident of Canada**, enter the amount from line 38.

If you are a **non-resident of Canada**, or a **non-resident of Canada electing under section 217**, complete Schedule A and Schedule B to determine the amount to enter.

Federal dividend tax credit	350 425+		50
Minimum tax carryover (attach Form T691)	427+		52
Add lines 50, 51, and 52.	=		53

Line 49 minus line 53 (if negative, enter "0")	Basic federal tax	429=	54
Surtax for non-residents and deemed residents of Canada: calculate 48% of the amount on line 54.	+		55
Add line 54 and line 55.	=		56

Federal foreign tax credit (attach Form T2209)	405–		57
Line 56 minus line 57 (if negative, enter "0")	Federal tax	406=	58

Total federal political contributions (attach receipts)	409	59	
Federal political contribution tax credit (use the federal worksheet) (maximum \$650)	410		60
Investment tax credit (attach Form T2038(IND))	412+		61
Labour-sponsored funds tax credit (see lines 413 and 414 in the guide)			
Net cost of shares of a provincially registered shares	413	Allowable credit 414+	62
Add lines 60, 61, and 62.	416=		63

Line 58 minus line 63 (if negative, enter "0").			
If you have an amount on line 48 above, see Form T1206.	417=		64

Section 217 tax adjustment: if you are electing under section 217, you may have to calculate the amount for line 445 by completing Part 2 of Schedule C. See line 445 in the guide.	445–		65
Line 64 minus line 65	=		66
Working income tax benefit advance payments received (box 10 on the RC210 slip)	415+		67

Special taxes (see line 418 in the guide)	418+		68
Add lines 66, 67, and 68.			
Enter this amount on line 420 of your return.	Net federal tax	420=	69