

Allowable Amount of Federal Non-Refundable Tax Credits Schedule B

Complete this schedule if you were a **non-resident of Canada** (including if you are electing under section 217 or section 216.1 of the Income Tax Act).

Use this schedule to determine the percentage of net world income that is included in your net income and to calculate your allowable amount of federal non-refundable tax credits.

Attach a copy of this schedule to your return.

Net income from line 23600 of your return			1	
Net world income from line 14 of Schedule A	÷		2	
Line 1 divided by line 2	=		A	x 100 = % 3

If line 3 is **90% or more**, enter the amount from line 35000 of your return on **line 124** of your return.

If line 3 is **less than 90%**, complete Part A or Part B, whichever applies, to calculate the amount to enter on line 124 of your return.

Part A – You are a non-resident (including a non-resident electing under section 216.1) not electing under section 217

Total of amounts on lines 31600, 31900 and 32300 (tuition amounts only) of your return				4
Applicable rate	x			5
Line 4 multiplied by the percentage from line 5	=			6
Amount from line 34900 of your return	+			7
Line 6 plus line 7	=			8
Enter this amount on line 124 of your return.				

Part B – You are a non-resident electing under section 217

Total federal non-refundable tax credits from line 35000 of your return				9
Total of amounts on lines 31220, 31240, 31270, 31285, 31300, 31350, and 31900 of your return	x			10
Applicable rate	=			11
Line 10 multiplied by the percentage from line 11	=			12
Line 9 minus line 12	=			13
Amount eligible for section 217 election from line 13300 of Schedule C	x			14
Applicable rate	=			15
Line 14 multiplied by the percentage from line 15	=			16
Enter whichever is less : amount from line 13 or line 16.				
Enter this amount on line 124 of your return.				

See the privacy notice on your return.