

## Allowable Amount of Federal and Provincial or Territorial Non-Refundable Tax Credits

Complete this schedule to calculate your allowable amount of federal and provincial or territorial non-refundable tax credits. Your net world income from Schedule A is used to determine your allowable amount of federal and provincial or territorial non-refundable tax credits.

Amount from line 23600 of your return			1	
Amount from line 14 of Schedule A	÷		2	
Line 1 divided by line 2	=		A	× 100 = _____ % 3

### If line 3 is 90% or more

Your allowable amount of **federal** non-refundable tax credits is the amount on line 35000 of your return.

Your allowable amount of **provincial** or **territorial** non-refundable tax credits, if applicable, is the amount on line 61500 of your provincial or territorial Form 428.

### If line 3 is less than 90%

Your allowable amount of **federal** non-refundable tax credits is 15% of the total of the amounts on lines 30800, 31200, 31217, 31600, 31900, and 32300 (other than the education and textbook amounts) **plus** the amount on line 34900 of your return.

Your allowable amount of **provincial** or **territorial** non-refundable tax credits is: the total of the amounts on lines 58240, 58300, 58305, 58440, 58520, and 58560 of your provincial or territorial Form 428 (other than the education and textbook amounts), **multiplied** by the lowest 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 58969.

Enter your allowable amount of **federal** non-refundable tax credits on **line 35000** of your return.

Enter your allowable amount of **provincial** or **territorial** non-refundable tax credits on **line 61500** of Form 428.

See the privacy notice on your return.