

T1-2015

Family Tax Cut

Schedule 1-A

See line 423 in the guide to see if you are eligible for the family tax cut.

Complete this schedule to claim the family tax cut, **one** claim per family.

Attach a copy of this schedule to your return.

Make sure that you have completed the "Information about your spouse or common-law partner" section on page 1 of your return. Also, to receive the maximum benefit of this credit, make sure you and your spouse or common-law partner claim all of the non-refundable tax credits you may be entitled to when completing Schedule 1, *Federal Tax*, even if you do not need the amounts to reduce your or your spouse's or common-law partner's tax. **Complete both columns.**

Step 1 – Federal tax before income sharing

Enter the tax on taxable income from line 43 of Schedule 1.

Enter the total non-refundable tax credits from line 35 of Schedule 1.

Line 1 minus line 2 (if negative, enter "0")

Column 1
You

Column 2
Eligible spouse or
common-law partner

| | | | | | |
|---|--|---|-----|---|---|
| | | 1 | | | 1 |
| – | | 2 | 496 | – | 2 |
| = | | 3 | = | | 3 |

Step 2 – Adjusted federal tax after income sharing

Enter the taxable income from line 260 of the return.

Enter the difference between the highest and lowest taxable income amounts that you reported at line 4.

Enter the amount from line 5 or \$50,000, whichever is less, in the column with the **higher** income at line 4. Enter "0" in the other column.

Lines 4 minus line 6

Enter the amount from line 5 or \$50,000, whichever is less, in the column with the **lower** income at line 4. Enter "0" in the other column.

Add lines 7 and 8.

Adjusted taxable income

Tax on adjusted taxable income (use charts 1 and 2 on the next page)

Enter the amount from line 2.

Line 10 minus line 11 (if negative, show it in brackets)

Enter the spouse or common-law partner amount from line 303 of Schedule 1. (Note: If the claim on line 303 includes the **family caregiver amount**, use chart 3 on the next page to calculate the amount to enter on this line.)

Enter the amounts transferred from your spouse or common-law partner from line 326 of Schedule 1. If this amount includes a transfer of tuition, education, and textbook amounts on line 360 of Schedule 2, reduce the amount to be claimed on this line by the amount from line 326 or line 360, whichever is less.

Add lines 13 and 14.

Federal non-refundable tax credit rate

Multiply line 15 by line 16.

Adjustment to non-refundable tax credits

Enter the amount from line 12 (if negative, show it in brackets).

If the amount on line 18 is positive, add lines 17 and 18.

If the amount on line 18 is in brackets (negative), subtract line 18 from line 17 (if the result is negative, enter "0").

Adjusted federal tax after income sharing

4 497

5

6

7

8

9

10

11

12

13 498

14 499+

15

16 0

17

18

19

Step 3 – Family tax cut

Add the amounts from line 3 in columns 1 and 2.

Combined tax before income sharing

Add the amounts from line 19 in columns 1 and 2.

Combined adjusted tax after income sharing

Line 20 minus line 21 (if negative, enter "0")

Enter the amount from line 22 or \$2,000, whichever is less.

Also enter this amount on **line 423** of Schedule 1.

Family tax cut

| | | | | | |
|---|--|----|--|--|----|
| | | 20 | | | 20 |
| – | | 21 | | | 21 |
| = | | 22 | | | 22 |
| | | 23 | | | 23 |

Chart 1 – Tax calculation chart for you (column 1)

| | | | | | | | | | | | |
|---|----------------------------|---|--|-------------------------------|---|-----------|---|------------|--|--|---|
| Enter your adjusted taxable income from line 9 on the previous page. | | | | | | | | | | | 1 |
| Complete the appropriate column depending on the amount on line 1 above. | Line 1 is \$44,701 or less | Line 1 is more than \$44,701 but not more than \$89,401 | Line 1 is more than \$89,401 but not more than \$138,586 | Line 1 is more than \$138,586 | | | | | | | |
| Enter the amount from line 1. | | | | | | | | | | | 2 |
| | - | 0.00 | - | 44,701.00 | - | 89,401.00 | - | 138,586.00 | | | 3 |
| Line 2 minus line 3 (cannot be negative) | = | | = | | = | | = | | | | 4 |
| | x | 0 | x | 0 | x | 0 | x | 0 | | | 5 |
| Multiply line 4 by line 5. | = | | = | | = | | = | | | | 6 |
| | + | 0.00 | + | 6,705.00 | + | 16,539.00 | + | 29,327.00 | | | 7 |
| Add lines 6 and 7. Enter this amount on line 10 on the previous page. | = | | = | | = | | = | | | | 8 |

Chart 2 – Tax calculation chart for eligible spouse or common-law partner (column 2)

| | | | | | | | | | | | |
|--|----------------------------|---|--|-------------------------------|---|-----------|---|------------|--|--|---|
| Enter your spouse's or common-law partner's adjusted taxable income from line 9 on the previous page. | | | | | | | | | | | 1 |
| Complete the appropriate column depending on the amount on line 1 above. | Line 1 is \$44,701 or less | Line 1 is more than \$44,701 but not more than \$89,401 | Line 1 is more than \$89,401 but not more than \$138,586 | Line 1 is more than \$138,586 | | | | | | | |
| Enter the amount from line 1. | | | | | | | | | | | 2 |
| | - | 0.00 | - | 44,701.00 | - | 89,401.00 | - | 138,586.00 | | | 3 |
| Line 2 minus line 3 (cannot be negative) | = | | = | | = | | = | | | | 4 |
| | x | 0 | x | 0 | x | 0 | x | 0 | | | 5 |
| Multiply line 4 by line 5. | = | | = | | = | | = | | | | 6 |
| | + | 0.00 | + | 6,705.00 | + | 16,539.00 | + | 29,327.00 | | | 7 |
| Add lines 6 and 7. Enter this amount on line 10 on the previous page. | = | | = | | = | | = | | | | 8 |

Chart 3 – Line 303 adjusted for the family caregiver amount (line 13 on the previous page)

| | | | | | | | | | | | |
|--|---|--|---|-----------|----------|--|--|--|--|--|---|
| Enter the spouse or common-law partner amount from line 303 of your or your spouse's or common-law partner's Schedule 1. | | | | | | | | | | | 1 |
| Family caregiver amount | | | | | 2,093.00 | | | | | | 2 |
| Enter the net income of the infirm individual being claimed for the spouse or common-law partner amount (line 236 of his or her return). | | | | | | | | | | | 3 |
| Base amount | | | - | 11,327.00 | | | | | | | 4 |
| Line 3 minus line 4 (if negative, enter "0") | = | | = | | ▶ | | | | | | 5 |
| Line 2 minus line 5 (if negative, enter "0") | = | | = | | ▶ | | | | | | 6 |
| Line 1 minus line 6 (if negative, enter "0") | = | | = | | | | | | | | 7 |
| Enter this amount on line 13 on the previous page. | = | | = | | | | | | | | 7 |