

T1-2018

Federal Tax

Schedule 1

This schedule represents **Step 5** in completing your return. Complete this schedule and **attach** it to your return.

Claim only the credits that apply to you.

The Income Tax and Benefit Guide may have additional information for certain lines.

Step A – Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300		1		
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.) (maximum \$7,333)		301+		2		
Spouse or common-law partner amount (Complete Schedule 5.)		303+		3		
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		304+		4		
Amount for an eligible dependant (Complete Schedule 5.)		305+		5		
Canada caregiver amount for other infirm dependants age 18 or older (Complete 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	x	\$	=	367+	7
CPP or QPP contributions:						
through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.) (maximum \$2,829.60)		308+				• 8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310+				• 9
Employment insurance premiums:						
through employment (See line 312 in the guide.) (maximum \$672.10)		312+				•10
on self-employment and other eligible earnings (Complete Schedule 13.)		317+				•11
Provincial parental insurance plan (PIIP) premiums paid (amount from box 55 of all T4 slips) (maximum \$405.52)		375+				•12
PIIP premiums payable on employment income (Complete Schedule 10.)		376+				•13
PIIP premiums payable on self-employment income (Complete Schedule 10.)		378+				•14
Volunteer firefighters' amount		362+				15
Search and rescue volunteers' amount		395+				16
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)		363+				17
Home accessibility expenses (Complete the Worksheet for Schedule 1.) (maximum \$10,000)		398+				18
Home buyers' amount		369+				19
Adoption expenses		313+				20
Pension income amount (Complete the Worksheet for Schedule 1.) (maximum \$2,000)		314+				21
Disability amount (for self) (Claim \$8,235 or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316+				22
Disability amount transferred from a dependant (Complete the Worksheet for Schedule 1.)		318+				23
Interest paid on your student loans (See Guide P105.)		319+				24
Your tuition, education, and textbook amounts (Complete Schedule 11.)		323+				25
Tuition amount transferred from a child		324+				26
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		326+				27
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later	330					28
Enter \$2,302 or 3% of line 236 of your return, whichever is less.	—					29
Line 28 minus line 29 (if negative, enter "0")	=					30
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)	331+					31
Add lines 30 and 31.	=				332+	32
Add lines 1 to 27, and line 32.					335=	33
Federal non-refundable tax credit rate			x			34
Multiply line 33 by line 34.					338=	35
Donations and gifts (Complete Schedule 9.)					349+	36
Add lines 35 and 36.						
Enter this amount on line 49 on the next page.					Total federal non-refundable tax credits 350=	37

Continue on the next page.

Step B – Federal tax on taxable income

Enter your taxable income from line 260 of your return.						38
Complete the appropriate column depending on the amount on line 38.	Line 38 is \$46,605 or less	Line 38 is more than \$46,605 but not more than \$93,208	Line 38 is more than \$93,208 but not more than \$144,489	Line 38 is more than \$144,489 but not more than \$205,842	Line 38 is more than \$205,842	
Enter the amount from line 38.						39
Line 39 minus line 40 (cannot be negative)	–	–	–	–	–	40
Multiply line 41 by line 42.	×	×	×	×	×	41 42
	+	+	+	+	+	43 44
Add lines 43 and 44.	=	=	=	=	=	45

Step C – Net federal tax

Enter the amount from line 45.			46
Federal tax on split income (Get and complete Form T1206)	424+		47
Add lines 46 and 47.	404=		48
Enter your total federal non-refundable tax credits from line 37 on the previous page.	350		49
Federal dividend tax credit (See line 425 in the guide.)	425+		50
Minimum tax carryover (Get and complete Form T691.)	427+		51
Add lines 49, 50, and 51.	=		52
Line 48 minus line 52 (if negative, enter "0")		Basic federal tax	429= 53
Federal foreign tax credit (Get and complete Form T2209.)		405–	54
Line 53 minus line 54 (if negative, enter "0")		Federal tax	406= 55
Total federal political contributions (attach receipts.)	409	56	
Federal political contribution tax credit (Complete the Worksheet for Schedule 1.) (maximum \$650)	410		57
Investment tax credit (Get and complete Form T2038(IND).)	412+		58
Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)			
Net cost of shares of a provincially registered fund	413	Allowable credit 414+	59
Add lines 57, 58, and 59.		416=	60
Line 55 minus line 60 (if negative, enter "0")		417=	61
Working income tax benefit advance payments received (box 10 of the RC210 slip)		415+	62
Special taxes (See line 418 in the guide.)		418+	63
Add lines 61, 62, and 63.			
Enter this amount on line 420 of your return.		Net federal tax	420= 64

See the privacy notice on your return.