

T1-2018

## Worksheet for Schedule 1

Use the following charts to make your calculations according to the line instructions in your Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada. Keep this worksheet for your records. **Do not attach it to the return you send to the Canada Revenue Agency (CRA).**

## Line 301 – Age amount

If your net income at line 236 of your return is **\$36,976 or less**, enter \$7,333 on line 301 of your Schedule 1.

If your net income is **\$85,863 or more**, enter "0" on line 301.

Otherwise, do the following calculation to determine how much to claim on line 301.

|   |   |  |   |  |   |
|---|---|--|---|--|---|
| Maximum claim                                     |   |  |   |  | 1 |
| Your net income from line 236 of your return      |   |  |   |  | 2 |
| Base amount                                       | - |  |   |  | 3 |
| Line 2 minus line 3 (if negative, enter "0")      | = |  |   |  | 4 |
| Multiply the amount on line 4 by 15%.             |   |  | - |  | 5 |
| Line 1 minus line 5 (if negative, enter "0")      |   |  |   |  | 6 |
| Enter this amount on line 301 of your Schedule 1. | = |  |   |  | 6 |

## Line 314 – Pension income amount

You may be able to claim up to \$2,000 if you reported eligible pension, superannuation, or annuity payments on lines 115, 116, or 129 of your return.

|  |   |  |   |   |   |
|--|---|--|---|---|---|
| Amount from line 115 of your return  |   |  |   |   | 1 |
| Foreign pension income you included on line 115 and deducted on line 256 of your return  |   |  |   |   | 2 |
| Income from a U.S. individual retirement account (IRA) included on line 115 of your return   | + |  |   |   | 3 |
| Amounts from a RRIF or a PRPP included on line 115 of your return and transferred to an RRSP, a RRIF, a PRPP, or an annuity  | + |  |   |   | 4 |
| Add lines 2, 3, and 4.   | = |  |   | - | 5 |
| Line 1 minus line 5  |   |  | = |   | 6 |
| Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were 65 years of age or older on December 31, 2018, or you received the payments because of the death of your spouse or common-law partner |   |  |   | + | 7 |
| Add lines 6 and 7.   |   |  | = |   | A |

Enter **\$2,000** on line 314 of your Schedule 1 or the amount on line A, **whichever is less**. However, if you and your spouse or common-law partner are electing to split **your** eligible pension income, enter the amount from line A of this chart on line A of Form T1032, Joint Election to Split Pension Income.

## Line 316 – Disability amount (for self) – (supplement calculation if you were under 18 years of age on December 31, 2018)

If you qualify for the disability amount and you were **under 18 years of age** on December 31, 2018, you may be able to claim this supplement.

|  |   |  |   |  |   |
|--|---|--|---|--|---|
| Maximum supplement   |   |  |   |  | 1 |
| Total of child care and attendant care expenses for you, claimed by you or by another person |   |  |   |  | 2 |
| Base amount  | - |  |   |  | 3 |
| Line 2 minus line 3 (if negative, enter "0")   | = |  |   |  | 4 |
| Line 1 minus line 4 (if negative, enter "0")   |   |  | = |  | 5 |

Enter, on line 316 of your Schedule 1, \$8,235 **plus** the amount from line 5 (maximum \$13,039), **unless** you are completing this chart to calculate the amount at line 318.

For more information, go to line 316 in the guide.

## Line 318 – Disability amount transferred from a dependant

Read the conditions at line 318 in the guide to see if you can claim this amount.

|  |   |   |
|--|---|---|
| Base amount  |   | 1 |
| If the dependant was under 18 years of age on December 31, 2018, enter the amount from line 5 of their chart for line 316. Otherwise, enter "0". | + | 2 |
| Add lines 1 and 2.   | = | 3 |
| Total of amounts your dependant can claim on lines 1 to 21 of their Schedule 1   | + | 4 |
| Add lines 3 and 4.   | = | 5 |
| Dependant's taxable income (line 260 of their return)  | - | 6 |
| Line 5 minus line 6 (if negative, enter "0")   | = | 7 |

Enter, on line 318 of your Schedule 1, the amount from line 3 or line 7, **whichever is less**. If you are claiming this amount for more than one dependant, add the amount claimed for each dependant and enter the total on line 318. For more information see line 318 in the guide.

## Line 331 – Allowable amount of medical expenses for other dependants

Complete this chart for **each** dependant for whom you are claiming medical expenses for.

For more information, go to line 331 in the guide.

|   |   |   |
|---|---|---|
| Medical expenses for other dependant  |   | 1 |
| Enter <b>\$2,302</b> or 3% of the dependant's net income (line 236 of their return), <b>whichever is less</b> . | - | 2 |
| Line 1 minus line 2 (if negative, enter "0"). Enter this amount on line 331 of your Schedule 1.                 | = | 3 |

If you are claiming this amount for more than one dependant, add the amount from line 3 for each dependant and enter the total on line 331.

## Line 398 – Home accessibility expenses

Complete this chart if you had eligible home accessibility expenses and you are claiming this credit.

For more information, go to line 398 in the guide.

| Date of sales slip or contract  | Supplier or contractor |                             | Description | Amount paid (including all applicable taxes) |   |
|---|------------------------|-----------------------------|-------------|--|---|
|   | Name                   | GST/HST No. (if applicable) |             |  |   |
|   |                        |                             |             |  |   |
|   |                        |                             |             |  |   |
|   |                        |                             |             | +  |   |
|   |                        |                             |             | +  |   |
|   |                        |                             |             | +  |   |
|   |                        |                             |             | +  |   |
|   |                        |                             |             | +  |   |
|   |                        |                             |             | +  |   |
|   |                        |                             |             | +  |   |
|   |                        |                             |             | +  |   |
| <b>Total eligible expenses</b>  |                        |                             |             | =  | 1 |
| Enter \$10,000 or the amount from line 1, <b>whichever is less</b> .                |                        |                             |             |  | 2 |
| Enter the amount claimed on line 398 of Schedule 1 by other qualifying individuals. |                        |                             |             | -  | 3 |
| Line 2 minus line 3<br>Enter this amount on line 398 of your Schedule 1.            |                        |                             |             | =  | 4 |

## Line 410 – Federal political contribution tax credit

You can claim a credit for the amount of contributions either you or your spouse or common-law partner made in 2018 to a registered federal political party, a registered association, or a candidate in a federal election.

The **eligible amount** is the amount by which the fair market value of your monetary contribution exceeds any advantage you received or will receive for making it. Generally, an advantage includes the value of certain property, service, compensation, use, or any other benefit.

If your total federal political contributions (line 409 of your Schedule 1) were **\$1,275 or more**, enter \$650 on line 410 of your Schedule 1.

Otherwise, complete the appropriate column depending on the amount on line 409 of your Schedule 1.

|   | Line 409 is<br><b>\$400</b> or less | Line 409 is<br>more than <b>\$400</b> but<br>not more than <b>\$750</b> | Line 409 is<br>more than <b>\$750</b> |          |
|---|-------------------------------------|---|---------------------------------------|----------|
| Enter your total contributions.   |                                     |   |                                       | <b>1</b> |
|   | -                                   | -   | -                                     | <b>2</b> |
| Line 1 minus line 2 (if negative, enter "0")                            | =                                   | =   | =                                     | <b>3</b> |
|   | x                                   | x   | x                                     | <b>4</b> |
| Multiply line 3 by line 4.  | =                                   | =   | =                                     | <b>5</b> |
|   | +                                   | +   | +                                     | <b>6</b> |
| Add lines 5 and 6.<br>Enter this amount on line 410 of your Schedule 1. | =                                   | =   | =                                     | <b>7</b> |