

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.** For more information, see the related line in the Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada.

**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	× \$	=	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.)		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.)		312+			• 10
on self-employment and other eligible earnings (Complete Schedule 13.)		317+			• 11
Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 of all T4 slips)	(maximum \$405.52)	375+			• 12
PPIP premiums payable on employment income (Complete Schedule 10.)		376+			• 13
PPIP 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, Students and Income Tax.)		319+			24
Your tuition, education, and textbook amounts (Complete Schedule 11.)		323+			25
Tuition amounts transferred from a child		324+			26
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		326+			27
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 2001 or later</b>	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 <b>other dependants</b> (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				×	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.				<b>Total federal non-refundable tax credits 350=</b>	37

Continue on the next page.

**Step B – Federal tax on taxable income**Enter your **taxable income** from line 260 of your return.However, if you are electing under section 217, enter the amount from line 260 of your return or the amount from line 16 of Schedule A, **whichever amount is greater.**

Complete the appropriate column depending on the amount on line 38.	Line 38 is <b>\$46,605</b> or less	Line 38 is more than <b>\$46,605</b> but not more than <b>\$93,208</b>	Line 38 is more than <b>\$93,208</b> but not more than <b>\$144,489</b>	Line 38 is more than <b>\$144,489</b> but not more than <b>\$205,842</b>	Line 38 is more than <b>\$205,842</b>	
Enter the amount from line 38.						<b>38</b>
Line 39 minus line 40 (cannot be negative)	=	=	=	=	=	<b>39</b>
	=	=	=	=	=	<b>40</b>
	x	x	x	x	x	<b>41</b>
Multiply line 41 by line 42.	=	=	=	=	=	<b>42</b>
	=	=	=	=	=	<b>43</b>
	+	+	+	+	+	<b>44</b>
Add lines 43 and 44.	=	=	=	=	=	<b>45</b>

**Step C – Net federal tax**

Enter the amount from line 45.

Federal tax on split income (Get and complete Form T1206.)	<b>424+</b>		<b>46</b>	<b>47</b>
Add lines 46 and 47.	<b>404=</b>			<b>48</b>

If you are a **deemed resident of Canada**, enter the amount from line 37.If you are a **non-resident of Canada**, or a **non-resident of Canada electing under section 217**, complete Schedule A and Schedule B to determine the amount to enter.

Federal dividend tax credit (See line 425 in the guide.)	<b>350</b>		<b>49</b>	<b>50</b>
Minimum tax carryover (Get and complete Form T691.)	<b>425+</b>			<b>51</b>
Add lines 49, 50, and 51.	<b>427+</b>			<b>52</b>

Line 48 minus line 52 (if negative, enter "0") **Basic federal tax** 429= **53**Surtax for non-residents and deemed residents of Canada: calculate 48% of the amount on line 53. + **54**Add line 53 and line 54. = **55**Federal foreign tax credit (Get and complete Form T2209.) 405- **56**Line 55 minus line 56 (if negative, enter "0") **Federal tax** 406= **57**Total federal political contributions (**Attach** receipts.) **409** **58**Federal political contribution tax credit  
(Complete the Worksheet for Schedule 1.) (maximum \$650) **410** **59**Investment tax credit (Get and complete Form T2038(IND).) **412+** **60**

Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)

Net cost of shares of provincially registered fund **413** Allowable credit **414+** **61**Add lines 59, 60, and 61. **416=** **62**Line 57 minus line 62 (if negative, enter "0"). **417=** **63**Section 217 tax adjustment: if you are electing under section 217, you may have to calculate the amount for line 445 by completing Part 2 of Schedule C. See line 445 in the guide. **445-** **64**Line 63 minus line 64 = **65**Working income tax benefit advance payments received (box 10 of the RC210 slip) **415+** **66**Special taxes (See line 418 in the guide.) **418+** **67**Add lines 65, 66, and 67.  
Enter this amount on line 420 of your return. **Net federal tax** 420= **68**