

T1-2019

Allowable Amount of Non-Refundable Tax Credits

Schedule B

Complete Part A or B, whichever applies, to determine your allowable amount of federal non-refundable tax credits. Attach a copy of this schedule to your return.

Part A - You are a non-resident not electing under section 217

Enter the amount from line 23600 of your return. _____ | _____ x 100 = _____ % A
Enter the amount from line 14 of Schedule A. _____ | _____

If the result from line A is 90% or more, your allowable amount of federal non-refundable tax credits is the amount on line 35000 of your return.

If the result from line A is less than 90%, your allowable amount of federal non-refundable tax credits is 15% of the total of the amounts on lines 31600, 31900, and 32300 (other than the education and textbook amounts) plus the amount on line 34900 of your return.

Enter your allowable amount on line 49 of your return.

Part B - You are a non-resident electing under section 217

Enter the amount from line 23600 of your return. _____ | _____ x 100 = _____ % A
Enter the amount from line 14 of Schedule A. _____ | _____

If the result from line A is 90% or more, your allowable amount of federal non-refundable tax credits is the amount on line 35000 of your return.

If the result from line A is less than 90%, your allowable amount of federal non-refundable tax credits is the lesser of:

- the amount on line 35000 from your return minus 15% of the total of the amounts on lines 31220, 31240, 31270, 31285, 31300, and 31900 from your return. = _____
and

- the amount of your income eligible for the section 217 election (box 13300 of Schedule C) x 15% = _____

Enter your allowable amount on line 49 of your return.



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Complete Part A or B, whichever applies, to determine your allowable amount of federal non-refundable tax credits. Attach a copy of this schedule to your return.

Part A - You are a non-resident not electing under section 217

Enter the amount from line 23600 of your return. _____ | _____ x 100 = _____ % A
Enter the amount from line 14 of Schedule A. _____ | _____

If the result from line A is 90% or more, your allowable amount of federal non-refundable tax credits is the amount on line 35000 of your return.

If the result from line A is less than 90%, your allowable amount of federal non-refundable tax credits is 15% of the total of the amounts on lines 31600, 31900, and 32300 (other than the education and textbook amounts) plus the amount on line 34900 of your return.

Enter your allowable amount on line 49 of your return.

Part B - You are a non-resident electing under section 217

Enter the amount from line 23600 of your return. _____ | _____ x 100 = _____ % A
Enter the amount from line 14 of Schedule A. _____ | _____

If the result from line A is 90% or more, your allowable amount of federal non-refundable tax credits is the amount on line 35000 of your return.

If the result from line A is less than 90%, your allowable amount of federal non-refundable tax credits is the lesser of:

- the amount on line 35000 from your return minus 15% of the total of the amounts on lines 31220, 31240, 31270, 31285, 31300, and 31900 from your return. = _____
and

- the amount of your income eligible for the section 217 election (box 13300 of Schedule C) x 15% = _____

Enter your allowable amount on line 49 of your return.