

Allowable Amount of Non-Refundable Tax Credits

Schedule B

To determine your allowable amount of federal and provincial or territorial non-refundable tax credits, complete the following calculation:

$$\frac{\begin{array}{l} \text{Enter the amount from line 23600 of your return.} \\ \text{Enter the amount from line 14 of Schedule A.} \end{array}}{\quad \quad \quad} \times 100 = \quad \quad \% \text{ A}$$

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.

Your allowable amount of **provincial** or **territorial** non-refundable tax credits, if applicable, is the amount on line 61500 of Form 428.

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 30800, 31200, 31217, 31600, 31900, and 32300 (other than the education and textbook amounts) **plus** the amount on line 34900 of your return.

Your allowable amount of **provincial** or **territorial** non-refundable tax credits is: the total of the amounts on lines 58240, 58300, 58305, 58440, 58520, and 58560 of your return (other than the education and textbook amounts), **multiplied** by the provincial or territorial lowest tax rate on Form 428 for the province or territory where you earned employment income in Canada or income from a business that had a permanent establishment in Canada, **plus** the amount on line 58969.

Enter your allowable amount of **federal** non-refundable tax credits on line 35000 of your return.

Enter your allowable amount of **provincial** or **territorial** non-refundable tax credits on line 61500 of Form 428.



Information About your Residency Status

Schedule D

If you are completing a provincial or territorial form and any of the situations below applied to you for all of 2019, complete this schedule by ticking the appropriate box and **attach it** to your return.

- You were a non-resident of Canada **17700** Yes 1
- You were a deemed non-resident of Canada **17700** Yes 2
- You were a factual resident of Canada **17700** Yes 5

For more information on residency status, see Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status. For information on which tax package you should use, see "Which tax package should you use?" on page 5 of Guide T4058, Non-Residents and Income Tax. If you are a deemed resident of Canada or a part-year resident, **do not** complete this schedule.

Note

If you were a non-resident or a deemed non-resident of Canada reporting income from employment in Canada, or from a business that had a permanent establishment in Canada, enter the province or territory where you earned the income on the "Enter your province or territory of residence on December 31, 2019" line on page 1 of your return, under "Information about your residence."