

T1-2012

Federal Tax

Schedule 1

Complete this schedule, and **attach** a copy to your return.
For more information, see the related line in the guide.

Step 1 – Federal non-refundable tax credits

Basic personal amount	claim \$10,822	300							1
Age amount (if you were born in 1947 or earlier) (use the federal worksheet)	(maximum \$6,720)	301	+						2
Spouse or common-law partner amount (attach Schedule 5)		303	+						3
Amount for an eligible dependant (attach Schedule 5)		305	+						4
Amount for children born in 1995 or later									
Number of children for whom you are not claiming the family caregiver amount	366 × \$2,191 =						A		
Number of children for whom you are claiming the family caregiver amount	352 × \$4,191 =		+				B		
Add lines A and B.			=					367	5
Amount for infirm dependants age 18 or older (attach Schedule 5)		306	+						6
CPP or QPP contributions:									
through employment from box 16 and box 17 of all T4 slips	(maximum \$2,306.70)	308	+						•7
on self-employment and other earnings (attach Schedule 8)		310	+						•8
Employment insurance premiums:									
through employment from box 18 and box 55 of all T4 slips	(maximum \$839.97)	312	+						•9
on self-employment and other eligible earnings (attach Schedule 13)		317	+						•10
Volunteer firefighters' amount		362	+						11
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,095)	363	+						12
Public transit amount		364	+						13
Children's fitness amount		365	+						14
Children's arts amount		370	+						15
Home buyers' amount		369	+						16
Adoption expenses		313	+						17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314	+						18
Caregiver amount (attach Schedule 5)		315	+						19
Disability amount (for self) (claim \$7,546 or, if you were under 18 years of age, use the federal worksheet)		316	+						20
Disability amount transferred from a dependant (use the federal worksheet)		318	+						21
Interest paid on your student loans		319	+						22
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+						23
Tuition, education, and textbook amounts transferred from a child		324	+						24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+						25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1995 or later	330								
Minus: \$2,109 or 3% of line 236, whichever is less									
Subtotal (if negative, enter "0")			=				C		
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+					D		
Add lines C and D.			=					332	26
Add lines 1 to 26.								335	27
Federal non-refundable tax credit rate			×					15%	28
Multiply line 27 by line 28.								338	29
Donations and gifts (attach Schedule 9)		349	+						30
Add lines 29 and 30.									
Enter this amount on line 43 on the next page.	Total federal non-refundable tax credits	350	=						31

Go to Step 2 on the next page. ➔

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.

Complete the appropriate column depending on the amount on line 32.

Line 32 is
\$42,707 or less

Line 32 is more
than **\$42,707** but
not more than
\$85,414

Line 32 is more
than **\$85,414** but
not more than
\$132,406

Line 32 is more
than **\$132,406**

Enter the amount from line 32.

–	0,00

–	42,707,00

–	85,414,00

–	132,406,00

33

Line 33 minus line 34 (cannot be negative)

=	
---	--

=	
---	--

=	
---	--

=	
---	--

34

Multiply line 35 by line 36.

x	15%
---	-----

x	22%
---	-----

x	26%
---	-----

x	29%
---	-----

35

Multiply line 35 by line 36.

=	
---	--

=	
---	--

=	
---	--

=	
---	--

36

Multiply line 35 by line 36.

+	0,00
---	------

+	6,406,00
---	----------

+	15,802,00
---	-----------

+	28,020,00
---	-----------

37

Add lines 37 and 38.

=	
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=	
---	--

=	
---	--

=	
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38

Go to Step 3.

Go to Step 3.

Go to Step 3.

Go to Step 3.

Step 3 – Net federal tax

Enter the amount from line 39.

40

Federal tax on split income (from line 5 of Form T1206)

424+

•41

Add lines 40 and 41.

404=

42

Enter your total federal non-refundable tax credits from line 31 on the previous page.

350

43

Federal dividend tax credit

425+

•44

Overseas employment tax credit (**attach** Form T626)

426+

45

Minimum tax carryover (**attach** Form T691)

427+

•46

Add lines 43 to 46.

=

▶

47

Line 42 minus line 47 (if negative, enter "0")

Basic federal tax 429=

48

Federal foreign tax credit (**attach** Form T2209)

405–

49

Line 48 minus line 49 (if negative, enter "0")

Federal tax 406=

50

Total federal political contributions (**attach** receipts)

409

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) 410

•51

Investment tax credit (**attach** Form T2038(IND))

412+

•52

Labour-sponsored funds tax credit

Net cost 413

Allowable credit 414+

•53

Add lines 51, 52, and 53.

416=

▶

54

Line 50 minus line 54 (if negative, enter "0")

417=

55

If you have an amount on line 41 above, see Form T1206.

417=

55

Working income tax benefit advance payments received (box 10 of the RC210 slip)

415+

•56

Special taxes (see the guide)

418+

57

Add lines 55, 56, and 57.

Enter this amount on line 420 of your return.

Net federal tax 420=

58