

T1-2015

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 \$11,327	300			1
Age amount (if you were born in 1950 or earlier) (use the federal worksheet)	(maximum \$7,033)	301	+		2
Spouse or common-law partner amount (attach Schedule 5)		303	+		3
Amount for an eligible dependant (attach Schedule 5)		305	+		4
Family caregiver amount for children under 18 years of age					
Number of children born for whom you are claiming the family caregiver amount	352		× \$2,093 =	367	+
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 (attach Schedule 8 or Form RC381, whichever applies)		308	+		• 7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+		• 8
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$930.60)		312	+		• 9
on self-employment and other eligible earnings (attach Schedule 13)		317	+		• 10
Volunteer firefighters' amount		362	+		11
Search and rescue volunteers' amount		395	+		12
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,146)		363	+		13
Public transit amount		364	+		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 \$7,899, 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 1998 or later	330			26	
Enter \$2,208 or 3% of line 236 of your return, whichever is less .	–			27	
Line 26 minus line 27 (if negative, enter "0")	=			28	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+		29	
Add lines 28 and 29.	=			▶ 332	+
Add lines 1 to 25, and line 30.				335	=
Federal non-refundable tax credit rate			×	15%	32
Multiply line 31 by line 32.				338	=
Donations and gifts (attach Schedule 9)		349	+		34
Add lines 33 and 34.					
Enter this amount on line 47 on the next page.				Total federal non-refundable tax credits 350	=
					35

Continue 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 36.

Line 36 is **\$44,701** or less

Line 36 is more than **\$44,701** but not more than **\$89,401**

Line 36 is more than **\$89,401** but not more than **\$138,586**

Line 36 is more than **\$138,586**

Enter the amount from line 36.

– 0,00

– 44,701,00

– 89,401,00

– 138,586,00

Line 37 minus line 38 (cannot be negative)

=

=

=

=

Multiply line 39 by line 40.

x 15%

x 22%

x 26%

x 29%

=

=

=

=

+ 0,00

+ 6,705,00

+ 16,539,00

+ 29,327,00

Add lines 41 and 42.

=

=

=

=

Step 3 – Net federal tax

Enter the amount from line 43.

44

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

424+

45

Add lines 44 and 45.

404=

46

Enter your total federal non-refundable tax credits from line 35 on the previous page.

350

47

Family tax cut (**attach** Schedule 1-A)

423+

48

Federal dividend tax credit

425+

49

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

426+

50

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

427+

51

Add lines 47 to 51.

=

52

Line 46 minus line 52 (if negative, enter "0")

Basic federal tax 429=

53

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

405-

54

Line 53 minus line 54 (if negative, enter "0")

Federal tax 406=

55

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

409

56

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) 410

57

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

412+

58

Labour-sponsored funds tax credit

Net cost 413

Allowable credit 414+

59

Add lines 57, 58, and 59.

416=

60

Line 55 minus line 60 (if negative, enter "0")

417=

61

If you have an amount on line 45 above, see Form T1206.

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

415+

62

Special taxes (see line 418 in the guide)

418+

63

Add lines 61, 62, and 63.

Enter this amount on line 420 of your return.

Net federal tax 420=

64