

T1-2014

## 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 \$11,138	300			1
Age amount (if you were born in 1949 or earlier) (use the federal worksheet)	(maximum \$6,916)	301+			2
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		303+			3
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		305+			4
Amount for children born in 1997 or later					
Number of children for whom you <b>are not claiming</b> the family caregiver amount	366 × \$2,255 =			5	
Number of children for whom you <b>are claiming</b> the family caregiver amount	352 × \$4,313 =		+	6	
Add lines 5 and 6.	=			367+	7
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)		306+			8
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)	(maximum \$2,535.75)	308+			•9
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)		310+			•10
Employment insurance premiums:					
through employment (see the guide)	(maximum \$743.58)	312+			•11
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)		317+			•12
Provincial parental insurance plan (PIIP) premiums paid (amount from box 55 of all T4 slips)	(maximum \$385.71)	375+			•13
PIIP premiums payable on employment income ( <b>attach</b> Schedule 10)		376+			•14
PIIP premiums payable on self-employment income ( <b>attach</b> Schedule 10)		378+			•15
Volunteer firefighters' amount		362+			16
Search and rescue volunteers' amount		395+			17
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,127)	363+			18
Public transit amount		364+			19
Children's fitness amount		365+			20
Children's arts amount		370+			21
Home buyers' amount		369+			22
Adoption expenses		313+			23
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314+			24
Caregiver amount ( <b>attach</b> Schedule 5)		315+			25
Disability amount (for self) (claim \$7,766 or, if you were under 18 years of age, use the federal worksheet)		316+			26
Disability amount transferred from a dependant (use the federal worksheet)		318+			27
Interest paid on your student loans		319+			28
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)		323+			29
Tuition, education, and textbook amounts transferred from a child		324+			30
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)		326+			31
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1997 or later</b>	330			32	
Enter \$2,171 or 3% of line 236 of your return, whichever is less.	–			33	
Line 32 minus line 33 (if negative, enter "0")	=			34	
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	331+			35	
Add lines 34 and 35.	=			332+	36
Add lines 1 to 4, 7 to 31, and line 36.				335=	37
Federal non-refundable tax credit rate			x	15%	38
Multiply line 37 by line 38.				338=	39
Donations and gifts ( <b>attach</b> Schedule 9)				349+	40
Add lines 39 and 40.					
Enter this amount on line 53 on the next page.				<b>Total federal non-refundable tax credits</b> 350=	41

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.

**42**

Complete the appropriate column depending on the amount on line 42.

Line 42 is **\$43,953** or less

Line 42 is more than **\$43,953** but not more than **\$87,907**

Line 42 is more than **\$87,907** but not more than **\$136,270**

Line 42 is more than **\$136,270**

Enter the amount from line 42.

**0,00**

**43,953,00**

**87,907,00**

**136,270,00**

**43**

Line 43 minus line 44 (cannot be negative)

**=**

**=**

**=**

**=**

**44**

Multiply line 45 by line 46.

**x**   **15%**

**x**   **22%**

**x**   **26%**

**x**   **29%**

**45**

Multiply line 45 by line 46.

**=**

**=**

**=**

**=**

**46**

Multiply line 45 by line 46.

**+**   **0,00**

**+**   **6,593,00**

**+**   **16,263,00**

**+**   **28,837,00**

**47**

Add lines 47 and 48.

**=**

**=**

**=**

**=**

**48**

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 49.

**50**

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

**424+**

**•51**

Add lines 50 and 51.

**404=**

**52**

Enter your total federal non-refundable tax credits from line 41 on the previous page.

**350**

**53**

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

**423+**

**•53A**

Federal dividend tax credit

**425+**

**•54**

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

**426+**

**55**

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

**427+**

**•56**

Add lines 53 to 56.

**=**

**▶**

**57**

Line 52 minus line 57 (if negative, enter "0")

**Basic federal tax** **429=**

**58**

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

**405-**

**59**

Line 58 minus line 59 (if negative, enter "0")

**Federal tax** **406=**

**60**

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

**409**

**61**

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) **410**

**•62**

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

**412+**

**•63**

Labour-sponsored funds tax credit

Net cost **413**

Allowable credit **414+**

**•64**

Add lines 62, 63, and 64.

**416=**

**▶**

**65**

Line 60 minus line 65 (if negative, enter "0")

**417=**

**66**

If you have an amount on line 51 above, see Form T1206.

**417=**

**66**

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

**415+**

**•67**

Special taxes (see line 418 in the guide)

**418+**

**68**

Add lines 66, 67, and 68.

Enter this amount on line 420 of your return.

**Net federal tax** **420=**

**69**