

T1-2013

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 \$11,038	300				1
Age amount (if you were born in 1948 or earlier) (use the federal worksheet)	(maximum \$6,854)	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 1996 or later						
Number of children for whom you are not claiming the family caregiver amount	366 × \$ =				5	
Number of children for whom you are claiming the family caregiver amount	352 × \$ =	+			6	
Add lines 5 and 6.		=			▶ 367	7
Amount for infirm dependants age 18 or older (attach Schedule 5)		306	+			8
CPP or QPP contributions:						
through employment from box 16 and box 17 of all T4 slips (attach Form RC381, if applicable)		308	+			•9
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+			•10
Employment insurance premiums:						
through employment from box 18 and box 55 of all T4 slips (maximum \$891.12)		312	+			•11
on self-employment and other eligible earnings (attach Schedule 13)		317	+			•12
Volunteer firefighters' amount		362	+			13
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,117)		363	+			14
Public transit amount		364	+			15
Children's fitness amount		365	+			16
Children's arts amount		370	+			17
Home buyers' amount		369	+			18
Adoption expenses		313	+			19
Pension income amount (use the federal worksheet) (maximum \$2,000)		314	+			20
Caregiver amount (attach Schedule 5)		315	+			21
Disability amount (for self) (claim \$7,697 or, if you were under 18 years of age, use the federal worksheet)		316	+			22
Disability amount transferred from a dependant (use the federal worksheet)		318	+			23
Interest paid on your student loans		319	+			24
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+			25
Tuition, education, and textbook amounts transferred from a child		324	+			26
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+			27
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1996 or later	330				28	
Enter \$2,152 or 3% of line 236 of your return, whichever is less.	–				29	
Line 28 minus line 29 (if negative, enter "0")	=				30	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+			31	
Add lines 30 and 31.	=				▶ 332	32
Add lines 1 to 4, 7 to 27, and line 32.					335	33
Federal non-refundable tax credit rate			×			34
Multiply line 33 by line 34.					338	35
Donations and gifts (attach Schedule 9)		349	+			36
Add lines 35 and 36.						
Enter this amount on line 49 on the next page.						
Total federal non-refundable tax credits		350	=			37

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.

38

Complete the appropriate column depending on the amount on line 38.

Line 38 is **\$43,561** or less

Line 38 is more than **\$43,561** but not more than **\$87,123**

Line 38 is more than **\$87,123** but not more than **\$135,054**

Line 38 is more than **\$135,054**

Enter the amount from line 38.

39

Line 39 minus line 40 (cannot be negative)

=

=

=

=

40

Multiply line 41 by line 42.

x

x

x

x

41

Multiply line 41 by line 42.

=

=

=

=

42

Add lines 43 and 44.

+

+

+

+

43

Add lines 43 and 44.

=

=

=

=

44

Add lines 43 and 44.

=

=

=

=

45

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 45.

46

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

424+

•47

Add lines 46 and 47.

404 =

48

Enter your total federal non-refundable tax credits from line 37 on the previous page.

350

49

Federal dividend tax credit

425+

•50

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

426 +

51

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

427+

•52

Add lines 49 to 52.

=

53

Line 48 minus line 53 (if negative, enter "0")

Basic federal tax 429 =

54

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

405 -

55

Line 54 minus line 55 (if negative, enter "0")

Federal tax 406 =

56

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

409

57

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) **410**

•58

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

412+

•59

Labour-sponsored funds tax credit

Net cost **413**

Allowable credit **414+**

•60

Add lines 58, 59, and 60.

416 =

61

Line 56 minus line 61 (if negative, enter "0")

417 =

62

If you have an amount on line 47 above, see Form T1206.

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

415+

•63

Special taxes (see line 418 in the guide)

418 +

64

Add lines 62, 63, and 64.

Enter this amount on line 420 of your return.

Net federal tax 420 =

65