

T1-2018

Federal Tax

Schedule 1

This schedule represents **Step 5** in completing your return. Complete this schedule and **attach** it to your return.

Claim only the credits that apply to you.

The Income Tax and Benefit Guide may have additional information for certain lines.

Step A – Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300		1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.) (maximum \$7,333)		301+		2
Spouse or common-law partner amount (Complete Schedule 5.)		303+		3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		304+		4
Amount for an eligible dependant (Complete Schedule 5.)		305+		5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		307+		6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount	352 × \$ =	367+		7
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		308+		• 8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310+		• 9
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312+		• 10
on self-employment and other eligible earnings (Complete Schedule 13.)		317+		• 11
Volunteer firefighters' amount		362+		12
Search and rescue volunteers' amount		395+		13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)		363+		14
Home accessibility expenses (Complete the Worksheet for Schedule 1.) (maximum \$10,000)		398+		15
Home buyers' amount		369+		16
Adoption expenses		313+		17
Pension income amount (Complete the Worksheet for Schedule 1.) (maximum \$2,000)		314+		18
Disability amount (for self) (Claim \$8,235 or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316+		19
Disability amount transferred from a dependant (Complete the Worksheet for Schedule 1.)		318+		20
Interest paid on your student loans (See Guide P105.)		319+		21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		323+		22
Tuition amount transferred from a child		324+		23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		326+		24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later	330		25	
Enter \$2,302 or 3% of line 236 of your return, whichever is less.	–		26	
Line 25 minus line 26 (if negative, enter "0")	=		27	
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)	331+		28	
Add lines 27 and 28.	=		▶ 332+	29
Add lines 1 to 24, and line 29.			335=	30
Federal non-refundable tax credit rate		×		31
Multiply line 30 by line 31.			338=	32
Donations and gifts (Complete Schedule 9.)			349+	33
Add lines 32 and 33.				
Enter this amount on line 46 on the next page.	Total federal non-refundable tax credits	350=		34

Continue on the next page.

Step B – Federal tax on taxable income

Protected B when completed

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

35

Complete the appropriate column depending on the amount on line 35.

Line 35 is **\$46,605** or less

Line 35 is more than **\$46,605** but not more than **\$93,208**

Line 35 is more than **\$93,208** but not more than **\$144,489**

Line 35 is more than **\$144,489** but not more than **\$205,842**

Line 35 is more than **\$205,842**

Enter the amount from line 35.

Line 36 minus line 37 (cannot be negative)

Multiply line 38 by line 39.

Add lines 40 and 41.

	Line 35 is \$46,605 or less	Line 35 is more than \$46,605 but not more than \$93,208	Line 35 is more than \$93,208 but not more than \$144,489	Line 35 is more than \$144,489 but not more than \$205,842	Line 35 is more than \$205,842	
Enter the amount from line 35.						36
Line 36 minus line 37 (cannot be negative)						37
Multiply line 38 by line 39.						38
						39
						40
						41
Add lines 40 and 41.						42

Step C – Net federal tax

Enter the amount from line 42.

Federal tax on split income (Get and complete Form T1206.)

Add lines 43 and 44.

Enter your total federal non-refundable tax credits from line 34 on the previous page.

Federal dividend tax credit (See line 425 in the guide.)

Minimum tax carryover (Get and complete Form T691.)

Add lines 46, 47, and 48.

Line 45 minus line 49 (if negative, enter "0")

Federal foreign tax credit (Get and complete Form T2209.)

Line 50 minus line 51 (if negative, enter "0")

Total federal political contributions (attach receipts)

Federal political contribution tax credit (Complete the Worksheet for Schedule 1.)

Investment tax credit (Get and complete Form T2038(IND).)

Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)

Net cost of shares of a provincially registered fund

Add lines 54, 55, and 56.

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

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

Special taxes (See line 418 in the guide.)

Add lines 58, 59, and 60.

Enter this amount on line 420 of your return.

Enter the amount from line 42.		43
Federal tax on split income (Get and complete Form T1206.)	424 +	44
Add lines 43 and 44.	404 =	45
Enter your total federal non-refundable tax credits from line 34 on the previous page.	350	46
Federal dividend tax credit (See line 425 in the guide.)	425 +	47
Minimum tax carryover (Get and complete Form T691.)	427 +	48
Add lines 46, 47, and 48.	=	49
Line 45 minus line 49 (if negative, enter "0")	Basic federal tax 429 =	50
Federal foreign tax credit (Get and complete Form T2209.)	405 -	51
Line 50 minus line 51 (if negative, enter "0")	Federal tax 406 =	52
Total federal political contributions (attach receipts)	409	53
Federal political contribution tax credit (Complete the Worksheet for Schedule 1.)	(maximum \$650) 410	54
Investment tax credit (Get and complete Form T2038(IND).)	412 +	55
Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)		
Net cost of shares of a provincially registered fund	413	56
Add lines 54, 55, and 56.	416 =	57
Line 52 minus line 57 (if negative, enter "0")	417 =	58
Working income tax benefit advance payments received (box 10 of the RC210 slip)	415 +	59
Special taxes (See line 418 in the guide.)	418 +	60
Add lines 58, 59, and 60.		
Enter this amount on line 420 of your return.	Net federal tax 420 =	61

Complete Form 428 to calculate provincial or territorial tax.