

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	11,809.00	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 × \$2,182 =	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 +	386.10	• 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 +	187.58	• 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 +	1,195.00	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 +	0.00	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.	–	339.00	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 =	13,577.68	30
Federal non-refundable tax credit rate		×	15%	31
Multiply line 30 by line 31.		338 =	2,036.65	32
Donations and gifts (Complete Schedule 9.)		349 +		33
Add lines 32 and 33. Enter this amount on line 46 on the next page.		350 =	2,036.65	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.

11,300.00 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.	11,300.00					36
Line 36 minus line 37 (cannot be negative)	– 0.00	– 46,605.00	– 93,208.00	– 144,489.00	– 205,842.00	37
Multiply line 38 by line 39.	× 15%	× 20.5%	× 26%	× 29%	× 33%	38
	= 1,695.00	=	=	=	=	39
	+ 0.00	+ 6,991.00	+ 16,544.00	+ 29,877.00	+ 47,670.00	40
	=	=	=	=	=	41
Add lines 40 and 41.	= 1,695.00	=	=	=	=	42

Step C – Net federal tax

Enter the amount from line 42.		1,695.00	43
Federal tax on split income (Get and complete Form T1206.)	424 +		•44
Add lines 43 and 44.	404 =	1,695.00	1,695.00 45
Enter your total federal non-refundable tax credits from line 34 on the previous page.	350	2,036.65	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.	=	2,036.65	2,036.65 49
Line 45 minus line 49 (if negative, enter "0")		Basic federal tax 429 =	0.00 50
Federal foreign tax credit (Get and complete Form T2209.)	405 –		51
Line 50 minus line 51 (if negative, enter "0")		Federal tax 406 =	0.00 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	Allowable credit	414 + •56
Add lines 54, 55, and 56.	416 =	0.00	0.00 57
Line 52 minus line 57 (if negative, enter "0")	417 =	0.00	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 =	0.00 61

Complete Form 428 to calculate provincial or territorial tax.