

T1-2016

Federal Worksheet

Use the following charts to make your calculations according to the line instructions in the *General Income Tax and Benefit Guide*. Keep this worksheet for your records. **Do not attach it to the return you send us.**

Instalments

See "Should you be paying your taxes by instalments?" in the guide.

Total payable from line 435 of your return (not including the amount on line 421 and the amount on line 430)				1
Total credits from line 482 of your return			2	
Total of amounts on lines 448, 450, 457, and 476 of your return	-		3	
Line 2 minus line 3	=			4
Line 1 minus line 4	=			5

You may have to pay your 2017 taxes by instalments if for 2017 and for either 2016 or 2015 the amount on line 5 is more than \$3,000.

Line 235 – Social benefits repayment

Amount from line 113 of your return				1
Amount from line 146 of your return		+		2
Add lines 1 and 2.	=			3
Overpayment of old age security benefits recovered (box 20 of your T4A(OAS) slip)		-		4
Line 3 minus line 4 (if negative, enter "0")	=			5
Amount from line 234 of your return				6
EI benefits repayment from line 4 of the chart on your T4E slip (if any)			7	
Universal child care benefit (UCCB) (line 117 of your return)	+			8
Registered disability savings plan (RDSP) income (line 125 of your return)	+			9
Add lines 7, 8, and 9.	=			10
Line 6 minus line 10	=			11
UCCB repayment (line 213 of your return)			12	
RDSP income repayment (included in the amount on line 232 of your return)	+			13
Add lines 12 and 13.	=			14
Add lines 11 and 14.	=			15
Base amount		-		16
Line 15 minus line 16 (if negative, enter "0")	=			17
Multiply the amount on line 17 by 15%.	=			18
Enter the amount from line 5 or line 18, whichever is less .				19
Enter the amount from line 7 above (if any).		+		20
Add lines 19 and 20.	=			21
Enter this amount on lines 235 and 422 of your return.				

Line 301 – Age amount

Maximum claim				1
Your net income from line 236 of your return			2	
Base amount	-			3
Line 2 minus line 3 (if negative, enter "0")	=			4
Multiply the amount on line 4 by 15%.				5
Line 1 minus line 5 (if negative, enter "0")	=			6
Enter this amount on line 301 of Schedule 1.				

Line 314 – Pension income amount

Amount from line 115 of your return					1
Foreign pension income you included on line 115 and deducted on line 256					2
Income from a U.S. individual retirement account (IRA) included on line 115	+				3
Amounts from a RRIF or a PRPP included on line 115 and transferred to an RRSP, a RRIF, a PRPP, or an annuity	+				4
Add lines 2, 3, and 4.	=				5
Line 1 minus line 5	=				6
Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were 65 years of age or older on December 31, 2016, or you received the payments because of the death of your spouse or common-law partner					7
Add lines 6 and 7.	=				A

Enter on line 314 of Schedule 1 **\$2,000** or the amount on line A, whichever is **less**. However, if you and your spouse or common-law partner are electing to split **your** eligible pension income, enter the amount from line A on line A of Form T1032, *Joint Election to Split Pension Income*. Follow the instructions at Step 4 of Form T1032 to calculate the pension income amount to enter on line 314 of your and your spouse's or common-law partner's Schedule 1.

Line 316 – Disability amount (for self)

(**supplement** calculation if you were **under 18 years of age** on December 31, 2016)

Maximum supplement					1
Total of child care and attendant care expenses for you, claimed by you or by another person					2
Base amount	-				3
Line 2 minus line 3 (if negative, enter "0")	=				4
Line 1 minus line 4 (if negative, enter "0")	=				5

Enter on line 316 of Schedule 1 **\$8,001 plus** the amount from line 5 (maximum \$12,668), **unless** you are completing this chart to calculate the amount at line 318.

Line 318 – Disability amount transferred from a dependant

Base amount					1
If the dependant was under 18 years of age on December 31, 2016, enter the amount from line 5 of his or her chart for line 316. Otherwise, enter "0".					2
Add lines 1 and 2.	=				3
Total of amounts your dependant can claim on lines 1 to 20 of his or her Schedule 1	+				4
Add lines 3 and 4.	=				5
Dependant's taxable income (line 260 of his or her return)	-				6
Line 5 minus line 6 (if negative, enter "0")	=				7

Enter on line 318 of Schedule 1 the amount from line 3 or line 7, whichever is **less**. If you are claiming this amount for more than one dependant, enter the total amount on line 318.

Line 410 – Federal political contribution tax credit

If your total federal political contributions (line 409 of your Schedule 1) were **\$1,275 or more**, enter \$650 on line 410 of your Schedule 1.

Otherwise, complete the appropriate column depending on the amount on line 409.

	Line 409 is \$400 or less	Line 409 is more than \$400 but not more than \$750	Line 409 is more than \$750
Enter your total contributions.			
Line 1 minus line 2 (cannot be negative)			
Multiply line 3 by line 4.			
Add lines 5 and 6.			
Enter this amount on line 410 of your Schedule 1.			

Line 452 – Refundable medical expense supplement

Read the **conditions** for line 452 in the guide to determine if you can claim this credit.

Your net income from line 236 of your return				1
Net income of your spouse or common-law partner from page 1 of your return	+			2
Add lines 1 and 2.	=			3
Universal child care benefit (UCCB) (line 117 of your return) or the benefit of your spouse or common-law partner from page 1 of your return				4
Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's returns)	+			5
Add lines 4 and 5.	=			6
Line 3 minus line 6				7
UCCB repayment (line 213 of your return) plus the UCCB repayment of your spouse or common-law partner from page 1 of your return				8
RDSP income repayment (included in the amount on line 232 of your and your spouse's or common-law partner's returns)	+			9
Add lines 8 and 9.	=			10
Adjusted family net income: add lines 7 and 10.				11
Base amount				12
Line 11 minus line 12 (if negative, enter "0")				13
Enter \$1,187 or 25% of the total of line 215 (of your return) and line 332 (of Schedule 1), whichever is less .				14
Multiply the amount on line 13 by 5%.				15
Line 14 minus line 15 (if negative, enter "0")				16
Enter this amount on line 452 of your return.				