

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

**Instalments**

For details, see "Should you be paying your taxes by instalments?" in the guide.

|   |   |  |   |  |   |
|---|---|--|---|--|---|
| Total payable from line 435 of your return ( <b>not including</b> the amount on line 421) |   |  |   |  | 1 |
| Total credits from line 482 of your return  |   |  | 2 |  |   |
| Total of amounts on lines 451, 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 2007 taxes by instalments if for 2007, and for either 2006 or 2005, the amount on line 5 is more than \$1,200.

**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  |
| Line 7 plus line 8  | = |   |   |           | 9  |
| Line 6 minus line 9   | = |   |   |           | 10 |
| Base amount   |   | - |   | 62 144 00 | 11 |
| Line 10 minus line 11 (if negative, enter "0")                                    | = |   |   |           | 12 |
| Multiply the amount on line 12 by 15%.  | = |   |   |           | 13 |
| Enter the amount from line 5 or line 13, whichever is <b>less</b> .               |   |   |   |           | 14 |
| Enter the amount from line 7 above (if any).                                      |   | + |   |           | 15 |
| Add lines 14 and 15. Enter this amount on lines 235 and 422 of your return.       | = |   |   |           | 16 |

**Line 301 – Age amount**

|  |   |   |           |          |   |
|--|---|---|-----------|----------|---|
| Maximum claim  |   |   |           | 5 066 00 | 1 |
| Your net income from line 236 of your return   |   |   | 2         |          |   |
| Base amount  |   | - | 30 270 00 |          | 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"). Enter this amount on line 301 of Schedule 1. | = |   |           |          | 6 |

**Line 305 – Amount for an eligible dependant**

|  |   |   |  |          |   |
|--|---|---|--|----------|---|
| Base amount                                  |   |   |  | 8 256 00 | 1 |
| Dependant's net income                       |   | - |  |          | 2 |
| Line 1 minus line 2 (if negative, enter "0") | = |   |  |          | 3 |

Enter, on line 305 of Schedule 1, **\$7,505** or the amount on line 3, whichever is **less**.  
Attach Schedule 5 to your return to provide details for this dependant.

**Line 306 – Amount for infirm dependants age 18 or older**

If your dependant's net income for 2006 was \$9,513 or more, you cannot make a claim.

|  |   |          |   |
|--|---|----------|---|
| Base amount  |   | 9 513 00 | 1 |
| Dependant's net income   | - |          | 2 |
| Line 1 minus line 2; if the result is more than \$3,933, enter \$3,933.            | = |          | 3 |
| If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed. | - |          | 4 |
| Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")  | = |          | 5 |

**Complete this calculation for each dependant.**

Enter, on line 306 of Schedule 1, the total amount claimed for all dependants.

Attach Schedule 5 to your return to provide details for each dependant.

**Line 314 – Pension income amount**

|  |   |  |   |
|--|---|--|---|
| Amount from line 115 of your return  |   |  | 1 |
| Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2006, or you received the payments because of the death of your spouse or common-law partner. | + |  | 2 |
| Add lines 1 and 2.   | = |  | 3 |
| Foreign pension income included on line 115 and deducted on line 256   |   |  | 4 |
| Income from a U.S. individual retirement account (IRA) included on line 115  | + |  | 5 |
| Excess amounts from a RRIF included on line 115 and transferred to an RRSP, another RRIF, or an annuity.   | + |  | 6 |
| Add lines 4, 5, and 6.   | = |  | 7 |
| Line 3 minus line 7  | = |  | 8 |

Enter, on line 314 of Schedule 1, \$2,000 or the amount on line 8, whichever is less.

**Line 315 – Caregiver amount**

If your dependant's net income for 2006 was \$17,363 or more, you cannot make a claim.

|  |   |           |   |
|--|---|-----------|---|
| Base amount  |   | 17 363 00 | 1 |
| Dependant's net income   | - |           | 2 |
| Line 1 minus line 2; if the result is more than \$3,933, enter \$3,933.            | = |           | 3 |
| If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed. | - |           | 4 |
| Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")  | = |           | 5 |

**Complete this calculation for each dependant.** Enter, on line 315 of Schedule 1, the total amount claimed for all dependants.

Attach Schedule 5 to your return to provide details for each dependant.

**Line 316 – Disability amount (for self) (calculation if you were under age 18 on December 31, 2006)**

|  |   |          |   |
|--|---|----------|---|
| Maximum supplement   |   | 3 933 00 | 1 |
| Total expenses for child care and attendant care claimed by you or for you by anyone |   |          | 2 |
| Base amount  | - | 2 303 00 | 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, \$6,741 plus the amount on line 5 (maximum claim \$10,674) unless this chart is being completed for the chart for line 318.

**Line 318 – Disability amount transferred from a dependant**

|  |   |          |   |
|--|---|----------|---|
| Base amount  |   | 6 741 00 | 1 |
| If the dependant was under age 18 on December 31, 2006, 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 9 to 24 of his or her Schedule 1  | + |          | 4 |
| Add lines 3 and 4.   | = |          | 5 |
| Dependant's taxable income from 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 on line 3 or line 7, whichever is less.

**Line 410 – Federal political contribution tax credit**

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

| For total contributions of:            | \$400 or less | more than \$400 but not more than \$750 | more than \$750 but not more than \$1,275 |   |
|--|---------------|---|---|---|
| Total contributions                    |               |   |   | 1 |
| Base amount                            | <b>000 00</b> | 400 00                                  | 750 00                                    | 2 |
| Line 1 minus line 2                    | =             | =                                       | =   | 3 |
| Rate                                   | x 75%         | x 50%                                   | x 33.33%                                  | 4 |
| Multiply line 3 by the rate on line 4. | =             | =                                       | =   | 5 |
| Credit on base amount                  | <b>000 00</b> | + 300 00                                | + 475 00                                  | 6 |
| Add lines 5 and 6.                     | =             | =                                       | =   | 7 |

Enter the amount on line 7 on line 410 of Schedule 1.

**Line 452 – Refundable medical expense supplement**

Read the **conditions** for line 452 in your 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  |
| Adjusted family net income: line 3 minus line 4  | = |   | 5  |
| Base amount  | - |   | 6  |
| Line 5 minus line 6 (if negative, enter "0")   | = |   | 7  |
| Enter <b>\$1,000</b> or 25% of the total of line 215 (of your return) and line 332 (of Schedule 1), whichever is <b>less</b> .               |   |   | 8  |
| Multiply the amount on <b>line 7</b> by 5%.  | - |   | 9  |
| Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 452 of your return.  | = |   | 10 |