



UFile 2015

Tax return for 2015 prepared for

Caitlin Ross

by *UFile for Windows*

Executive summary

for 2015 taxation year



	Taxpayer	
Name	Caitlin Ross	
Social insurance number	516-347-150	
Date of birth	18-09-1989	
Province of residence	Ontario	
Street	1805 Radway Terrace	
City	Ottawa	
Province	Ontario	
Postal code	K1C 5J1	
Home phone number	(613) 720-3619	

Federal return

	Taxpayer		
Total income	150	12,914	
Net income	236	12,914	
Taxable income	260	88	
Marginal tax rate		0%	
Average tax rate (total income taxes paid ÷ total income)		0.0%	
Total tax payable	435		
Balance due (refund)	484 or 485	(2)	
Canada child benefit			
GST/HST credit		355	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2016		16	
Unused RRSP contributions			
Capital gain exemption available		500,000	
Cumulative net investment loss (CNIL)			
Total instalments payable in 2016			

Tax return Summary

for 2015 taxation year



Taxpayer

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Home phone number	(613) 720-3619

Federal return

Total income

Taxpayer

Employment income		101		88	36
Social assistance payments	145 +	12,825	90		
Add line 144, 145, and 146.		147 +	12,825	90	
Add lines 101, 104 to 143, and 147.		This is your total income.	150 =	12,914	26

Net income

Line 150 minus line 233 (if negative, enter "0")	This is your net income before adjustments.	234 =	12,914	26
Line 234 minus line 235 (if negative, enter "0")	This is your net income.	236 =	12,914	26

Taxable income

Other payments deduction	250 +	12,825	90		
		Add lines 244 to 256.	257 -	12,825	90
Line 236 minus line 257 (if negative, enter "0")		This is your taxable income.	260 =	88	36

Step 1 - Federal non-refundable tax credits

Basic personal amount		300		11,327	00
Canada employment amount		363 +	88	36	
		Add lines 300 to 332.	335 =	11,415	36
		Multiply the amount on line 335 by 15%.	338 =	1,712	30
Total federal non-refundable tax credits:		add lines 338 and 349.	350 =	1,712	30

Step 3 - Net federal tax

Tax on taxable income	(C)	13	25		
		Add lines (C) and 424.	404	13	25
Enter the amount from line 350.	350	1,712	30		
		Add lines 350 to 427.	-	1,712	30

Refund or Balance owing

Net federal tax:		add lines 417, 415 and 418.	420 =	0	00
Provincial or territorial tax			428 +	0	00
		This is your total payable.	435 =	0	00
Employment Insurance overpayment	450 +	1	66		
		These are your total credits.	482 -	1	66
		Line 435 minus line 482	=	(1	66)
		Refund	484	1	66
		Balance owing	485	0	00

Additional information

Marginal tax rate		0%	
Average tax rate (total income taxes paid ÷ total income)		0.0%	
GST/HST credit		355	32
Total RRSP deduction limit - 2016		15	84
Capital gain exemption available		500,000	00

Name **Caitlin Ross**

SIN **516-347-150**

Date of birth **18-09-1989**

	2015	2014		2015	2014
Employment income	101	88	Amount for infirm dependants age 18 or older	306	
Other employment income	104		CPP or QPP contributions - employment	308	
Old age security pension	113		CPP or QPP contributions - self-employment	310	
CPP or QPP benefits	114		EI premiums - employment	312	
Other pensions or superannuation	115		EI premiums - self-employment	317	
Elected split-pension amount	116		PPIP premiums paid	375	
Universal child care benefit	117		PPIP premiums payable on employment inc.	376	
UCCB amount designated to a dependant	185		PPIP premiums payable on self-employment	378	
Employment insurance and other benefits	119		Volunteer firefighters' amount	362	
Taxable amount of dividends	120		Search and rescue volunteers amount	395	
Taxable amount of dividends other than elig.	180		Canada employment amount	363	88
Interest and other investment income	121		Public transit amount	364	
Net partnership income	122		<i>Children's fitness amount</i>	365	
Registered disability savings plan income	125		Children's arts amount	370	
Net rental ioncome	126		Home buyers' amount	369	
Taxable capital gains	127		Adoption expenses	313	
Taxable amount of support payments received	128		Pension income amount	314	
RRSP income	129		Caregiver amount	315	
Other income	130		Disability amount (for self)	316	
Net business income	135		Disability amount transferred from a dependant	318	
Net professional income	137		Interest paid on your student loans	319	
Net commission income	139		Your tuition, education, and textbook amounts	323	
Net farming income	141		Tuition, education, and textbook amounts transf.	324	
Net fishing income	143		Amounts transferred from your spouse	326	
Workers' compensation benefits	144		Medical expenses	330	
Social assistance payments	145	12,826	Allowable medical expenses for other dep.	331	
Net federal supplements	146		Medical deduction	332	
Total income	150	12,914	Total	335	11,415
Pension adjustment	206		Total @ 15%	338	1,712
Registered pension plan deduction	207		Donations and gifts	349	
RRSP deduction	208		Total federal non-refundable tax credits	350	1,712
Deduction for elected split-pension amount	210		Family tax cut	423	
Annual union, professional, or like dues	212		Federal dividend tax credit	425	
Universal child care benefit repayment	213		Minimum tax carryover	427	
Child care expenses	214		Federal foreign tax credit	405	0
Disability supports deduction	215		Federal tax	406	0
Allowable deduction of business investment loss	217		Federal political contribution tax credit	410	
Moving expenses	219		Investment tax credit	412	
Allowable deduction of support payments made	220		Labour-sponsored funds tax credit	414	
Carrying charges and interest expenses	221		Line 406 - 416	417	
Deduction for CPP or QPP contributions	222		WITB advance payments received	415	
Deduction for PPIP premiums	223		Net federal tax	420	
Exploration and development expenses	224		CPP contributions payable on self-employment	421	
Other employment expenses	229		EI premiums payable on self-employment	430	
Clergy residence deduction	231		Social benefits repayment	422	
Other deductions	232		Provincial or territorial tax	428	
Social benefits repayment	235		Yukon First Nations tax	432	
Net income	236	12,914	Total payable	435	0
Canadian Forces personnel and police deduc.	244		Deducted at source	437	
Employee home relocation loan deduction	248		Transfer 45%	438	
Security options deductions	249		Line 437 - 438	439	
Other payments deduction	250	12,826	Quebec abatement	440	
Limited partnership losses of other years	251		First Nations abat.	441	
Non capital loss of other years	252		CPP overpayment	448	
Net capital loss of other years	253		Employment insurance overpayment	450	2
Capital gains deduction	254		Refundable medical expense supplement	452	
Northern residents deductions	255		Working income tax benefit	453	
Additional deductions	256		Refund of investment tax credit	454	
Taxable income	260	88	Part XII.2 trust tax credit	456	
Basic personal amount	300	11,327	Employee and partner GST/HST rebate	457	
Age amount	301		Children's fitness tax credit	459	
Spousal or common-law partner amount	303		Tax paid by instalments	476	
Amount for an eligible dependant	305		Provincial or territorial credits	479	
Amount for children	367		Total credits	482	2
			Refund	484	2
			Balance owing	485	

Assembly Instructions



Name: **Caitlin Ross**

SIN: 516-347-150

Assembling the federal tax return

If you submit your tax return via NETFILE and it is accepted by the CRA, you do not have to send a printed copy to the CRA. However, the CRA reserves the right to request any supporting documentation such as T4 slips, charity and medical receipts, etc. You must therefore keep these documents and a copy of the tax return in a safe place for a period of 6 years in case you are asked to supply them to the CRA (ref. sub. 230(4)).



Canada Revenue Agency / Agence du revenu du Canada

Income Tax and Benefit Return

T1 GENERAL – CONDENSED 2015

Complete all the sections that apply to you. For more information, see the guide.

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Identification

Print your name and address below.

First name and initial

Miss
Caitlin

Last name

Ross

Mailing address: Apt No – Street No Street name

1805 Radway Terrace

PO Box RR

City Prov./Terr. Postal code
Ottawa ON K1C 5J1

Email address

I understand that by providing an email address, I am **registering** for online mail. I **have read** and I **accept the terms and conditions** on page 15 of the guide.

Enter an email address:

Information about your residence

Enter your province or territory of residence on **December 31, 2015**: Ontario

If your province or territory of residence changed in 2015, enter the date of your move: Year Month Day

Is your home address the same as your mailing address? Yes No

Enter the province or territory where you **currently** reside if it is not the same as your mailing address above:

If you were self-employed in 2015, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2015**, enter the date of:

entry Month Day or departure Month Day

Information about you

Enter your social insurance number (SIN): 516-347-150
Year Month Day

Enter your date of birth: 1989-09-18
Year Month Day

Your language of correspondence: English Français
Votre langue de correspondance :

Is this return for a deceased person?

If this return is for a **deceased person**, enter the date of death: Year Month Day

Marital status

Tick the box that applies to your marital status on December 31, 2015:

- 1 Married
- 2 Living common-law
- 3 Widowed
- 4 Divorced
- 5 Separated
- 6 Single

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)

Enter his or her SIN:

Enter his or her first name:

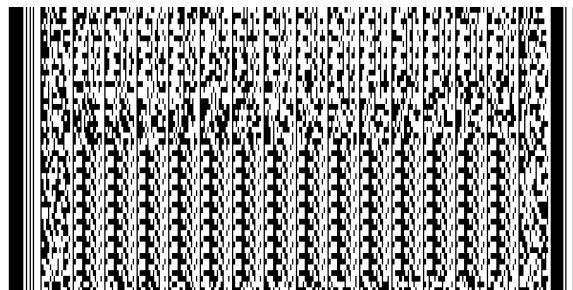
Enter his or her net income for 2015 to claim certain credits:

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:

Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2015: 1

Do not use this area



Do not use this area	172					171				
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Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen? Yes 1 No 2

Answer the following question **only if you are a Canadian citizen**.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes 1 No 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, as well as candidates at election time.

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2015, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information. **266** Yes 1 No 2

If **yes**, complete Form T1135 and attach it to your return.

If you had dealings with a non-resident trust or corporation in 2015, see "Foreign income" in the guide.

Attach this form inside your return along with any other forms, schedules, information slips, receipts, and documents that you need to include.

T1-2015

T1-KFS

Total income

Employment income	101	88,36
Social assistance payments	145	12 825,90
	This is your total income. 150	12 914,26

Net income

This is your **net income.** 236 12 914,26

Taxable income

Other payments deduction	250	12 825,90
	This is your taxable income. 260	88,36

Federal schedules

Schedule 1									
300	11,327.00	335	11,415.36	338	1,712.30	350	1,712.30	363	88.36
Schedule 3									
131	7,802.27	132	(4,478.74)						

Provincial and territorial forms

Form 428									
5605		5804	9,863.00	5880	9,863.00	5884	498.08	6150	498.08
ON-BEN									
6110	5,000.00	6118							



Canada Revenue Agency / Agence du revenu du Canada

T1 GENERAL 2015

RC-15-119

Income Tax and Benefit Return

Complete all the sections that apply to you. For more information, see the guide.

ON **8**

Identification

Print your name and address below.

First name and initial
Miss
Caitlin

Last name
Ross

Mailing address: Apt No – Street No Street name
1805 Radway Terrace

PO Box _____ RR _____

City Postal code
Ottawa ON K1C 5J1

Information about you

Enter your social insurance number (SIN): 516-347-150

Enter your date of birth: Year Month Day
1989-09-18

Your language of correspondence: English Français
Votre langue de correspondance :

Is this return for a deceased person?

If this return is for a deceased person, enter the date of death: Year Month Day

Marital status

Tick the box that applies to your marital status on December 31, 2015:

1 Married 2 Living common-law 3 Widowed
4 Divorced 5 Separated 6 Single

Email address

I understand that by providing an email address, I am registering for online mail. I have read and I accept the terms and conditions on page 15 of the guide.

Enter an email address: _____

Information about your residence

Enter your province or territory of residence on December 31, 2015: Ontario

Enter the province or territory where you currently reside if it is not the same as your mailing address above: _____

If you were self-employed in 2015, enter the province or territory of self-employment: _____

If you became or ceased to be a resident of Canada for income tax purposes in 2015, enter the date of: _____
entry Month Day or departure Month Day

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)

Enter his or her SIN: _____

Enter his or her first name: _____

Enter his or her net income for 2015 to claim certain credits: _____

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return: _____

Enter the amount of UCCB repayment from line 213 of his or her return: _____

Tick this box if he or she was self-employed in 2015: 1

Do not use this area



Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen? Yes 1 No 2

Answer the following question **only if you are a Canadian citizen**.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes 1 No 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, as well as candidates at election time.

Do not use this area

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171

The guide contains valuable information to help you complete your return.
 When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2015, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information. **266** Yes 1 No 2

If **yes**, complete Form T1135 and attach it to your return.

If you had dealings with a non-resident trust or corporation in 2015, see "Foreign income" in the guide.

As a resident of Canada, you have to report your income from all sources both inside and outside Canada.

Total income

Employment income (box 14 of all T4 slips)		101	88	36
Commissions included on line 101 (box 42 of all T4 slips)	102			
Wage loss replacement contributions (see line 101 in the guide)	103			
Other employment income		104 +		
Old age security pension (box 18 of the T4A(OAS) slip)		113 +		
CPP or QPP benefits (box 20 of the T4A(P) slip)		114 +		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152			
Other pensions and superannuation		115 +		
Elected split-pension amount (attach Form T1032)		116 +		
Universal child care benefit (UCCB)		117 +		
UCCB amount designated to a dependant	185			
Employment insurance and other benefits (box 14 of the T4E slip)		119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)		120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180			
Interest and other investment income (attach Schedule 4)		121 +		
Net partnership income: limited or non-active partners only		122 +		
Registered disability savings plan income		125 +		
Rental income	Gross 160		Net 126 +	
Taxable capital gains (attach Schedule 3)			127 +	
Support payments received	Total 156		Taxable amount 128 +	
RRSP income (from all T4RSP slips)			129 +	
Other income	Specify:		130 +	
Self-employment income				
Business income	Gross 162		Net 135 +	
Professional income	Gross 164		Net 137 +	
Commission income	Gross 166		Net 139 +	
Farming income	Gross 168		Net 141 +	
Fishing income	Gross 170		Net 143 +	
Workers' compensation benefits (box 10 of the T5007 slip)	144			
Social assistance payments	145 +	12,825	90	
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +			
Add lines 144, 145, and 146 (see line 250 in the guide).	=	12,825	90	▶ 147 + 12,825 90
Add lines 101, 104 to 143, and 147.	This is your total income.	150 =	12,914	26

Attach your Schedule 1 (federal tax) and **Form 428** (provincial or territorial tax) here. **Attach only the other documents** (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction.

Keep all other supporting documents.

Net income

Enter your total income from line 150.	150	12,914	26
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208 +		
PRPP employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (attach Form T1032)	210 +		
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212 +		
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +		
Child care expenses (attach Form T778)	214 +		
Disability supports deduction	215 +		
Business investment loss	Gross 228	Allowable deduction	217 +
Moving expenses			219 +
Support payments made	Total 230	Allowable deduction	220 +
Carrying charges and interest expenses (attach Schedule 4)			221 +
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)			222 +
Exploration and development expenses (attach Form T1229)			224 +
Other employment expenses			229 +
Clergy residence deduction			231 +
Other deductions	Specify:		232 +
Add lines 207, 208, 210 to 224, 229, 231, and 232.		233 =	
Line 150 minus line 233 (if negative, enter "0")		This is your net income before adjustments.	234 = 12,914 26
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment.			235 -
Line 234 minus line 235 (if negative, enter "0")			
If you have a spouse or common-law partner, see line 236 in the guide.		This is your net income.	236 = 12,914 26

Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Employee home relocation loan deduction (box 37 of all T4 slips)	248 +		
Security options deductions	249 +		
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +	12,825 90	
Limited partnership losses of other years	251 +		
Non-capital losses of other years	252 +		
Net capital losses of other years	253 +		
Capital gains deduction	254 +		
Northern residents deductions (attach Form T2222)	255 +		
Additional deductions	Specify:	256 +	
Add lines 244 to 256.	257 =	12,825 90	
Line 236 minus line 257 (if negative, enter "0")		This is your taxable income.	260 = 88 36

Use your taxable income to calculate your federal tax on Schedule 1 and your provincial or territorial tax on Form 428.

T1-2015

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 \$11,327	300	11,327	00	1
Age amount (if you were born in 1950 or earlier) (use the federal worksheet)	(maximum \$7,033)	301 +			2
Spouse or common-law partner amount (attach Schedule 5)		303 +			3
Amount for an eligible dependant (attach Schedule 5)		305 +			4
Family caregiver amount for children under 18 years of age Number of children born for whom you are claiming the family caregiver amount	352 × \$2,093 =	367 +			5
Amount for infirm dependants age 18 or older (attach Schedule 5)		306 +			6
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308 +			•7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310 +			•8
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips	(maximum \$930.60)	312 +			•9
on self-employment and other eligible earnings (attach Schedule 13)		317 +			•10
Volunteer firefighters' amount		362 +			11
Search and rescue volunteers' amount		395 +			12
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,146)	363 +	88	36	13
Public transit amount		364 +			14
Children's arts amount		370 +			15
Home buyers' amount		369 +			16
Adoption expenses		313 +			17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314 +			18
Caregiver amount (attach Schedule 5)		315 +			19
Disability amount (for self) (claim \$7,899 , or if you were under 18 years of age, use the federal worksheet)		316 +			20
Disability amount transferred from a dependant (use the federal worksheet)		318 +			21
Interest paid on your student loans		319 +			22
Your tuition, education, and textbook amounts (attach Schedule 11)		323 +			23
Tuition, education, and textbook amounts transferred from a child		324 +			24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326 +			25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1998 or later	330				26
Enter \$2,208 or 3% of line 236 of your return, whichever is less .	-				27
Line 26 minus line 27 (if negative, enter "0")	=				28
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331 +				29
Add lines 28 and 29.	=				▶ 30
Add lines 1 to 25, and line 30.		335 =	11,415	36	31
Federal non-refundable tax credit rate		×	15%		32
Multiply line 31 by line 32.		338 =	1,712	30	33
Donations and gifts (attach Schedule 9)		349 +			34
Add lines 33 and 34.					
Enter this amount on line 47 on the next page.	Total federal non-refundable tax credits	350 =	1,712	30	35

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your taxable income from line 260 of your return.	Line 36 is \$44,701 or less		Line 36 is more than \$44,701 but not more than \$89,401		Line 36 is more than \$89,401 but not more than \$138,586		Line 36 is more than \$138,586	
Enter the amount from line 36.	88	36						37
	-	0 00	-	44,701 00	-	89,401 00	-	138,586 00
Line 37 minus line 38 (cannot be negative)	=	88 36	=		=		=	39
	x	15%	x	22%	x	26%	x	29%
Multiply line 39 by line 40.	=	13 25	=		=		=	41
	+	0 00	+	6,705 00	+	16,539 00	+	29,327 00
Add lines 41 and 42.	=	13 25	=		=		=	43

Step 3 – Net federal tax

Enter the amount from line 43.		13	25	44
Federal tax on split income (from line 5 of Form T1206)	424	+		•45
Add lines 44 and 45.	404	=	13 25	▶ 46
Enter your total federal non-refundable tax credits from line 35 on the previous page.	350		1,712 30	47
Family tax cut (attach Schedule 1-A)	423	+		•48
Federal dividend tax credit	425	+		•49
Overseas employment tax credit (attach Form T626)	426	+		50
Minimum tax carryover (attach Form T691)	427	+		•51
Add lines 47 to 51.	=		1,712 30	▶ - 1,712 30 52
Line 46 minus line 52 (if negative, enter "0")				Basic federal tax 429 = 0 00 53
Federal foreign tax credit (attach Form T2209)		405	-	54
Line 53 minus line 54 (if negative, enter "0")				Federal tax 406 = 0 00 55
Total federal political contributions (attach receipts)	409			56
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650) 410			•57
Investment tax credit (attach Form T2038(IND))	412	+		•58
Labour-sponsored funds tax credit	Net cost 413		Allowable credit 414	+
				•59
Add lines 57, 58, and 59.	416	=		▶ - 60
Line 55 minus line 60 (if negative, enter "0")				417 = 0 00 61
If you have an amount on line 45 above, see Form T1206.				
Working income tax benefit advance payments received (box 10 of the RC210 slip)			415	+
				•62
Special taxes (see line 418 in the guide)			418	+
Add lines 61, 62, and 63.				
Enter this amount on line 420 of your return.				Net federal tax 420 = 0 00 64

T1-2015

Capital Gains (or Losses) in 2015

For more information, see line 127 in the *General Income Tax and Benefit Guide* and Guide T4037, *Capital Gains*.

Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

Note: If you have a business investment loss, see line 217 in the guide.	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
--	----------------------------	--------------------------------	---------------------------	---	--

1. Qualified small business corporation shares (Report, in 3 below, publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares.)

Number	Name of corp. and class of shares				
		Total	106		Gain (or loss) 107

2. Qualified farm or fishing property

Address or legal description of property disposed of before April 21, 2015	Prov./Terr.				
					274
Address or legal description of property disposed of after April 20, 2015	Prov./Terr.				
Total: line A plus line B		109			Gain (or loss): line A plus line B 110+

Mortgage foreclosures and conditional sales repossessions before April 21, 2015 – Address or legal description	Prov./Terr.				
					275
Mortgage foreclosures and conditional sales repossessions after April 20, 2015 – Address or legal description	Prov./Terr.				
Total: line C plus line D		123			Gain (or loss): line C plus line D 124+

3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares

(Report capital gains (or losses) shown on T5, T5013, T4PS, and T3 information slips on line 174 or line 176.)

Number	Name of fund/corp. and class of shares				
6.0	ENERPLUS CORP	72	72	71	16
1800.0	KICKING HORSE ENERGY INC	6,840	00	6,966	00
217.0	LIGHTSTREAM RESOURCES LTD	249	55	4,613	85
1000.0	VALEURA ENERY INC	640	00	630	00
Total		131	7,802 27		Gain (or loss) 132+ (4,478 74)

4. Real estate, depreciable property, and other properties

Address or legal description	Prov./Terr.				
Total		136			Gain (or loss) 133+

5. Bonds, debentures, promissory notes, and other similar properties

Face value	Maturity date	Name of issuer			
Total		151			Gain (or loss) 153+

6. Other mortgage foreclosures and conditional sales repossessions

Address or legal description	Prov./Terr.				
Total		154			Gain (or loss) 155+

7. Personal-use property (full description)

					Gain only 158+

8. Listed personal property (LPP) (full description)

Note: You can apply LPP losses only against LPP gains.					Subtract: unapplied LPP losses from other years
					Net gain only 159+

Add lines 107, 110, 124, 132, 138, 153, 155, 158, and 159. **Total of gains (or losses) of qualified properties and other properties** = (4,478 74) E

Enter the amount from line E on the previous page.		(4,478	74)	F	
Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in number 3 on the previous page)	161 -			G	
	Line F minus line G	=	(4,478	74)	H

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property made before April 21, 2015 (for details, see Form T657)	276			I	
Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property made after April 20, 2015 (for details, see Form T657)		+		J	
Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property for the year	Line I plus line J	173 =		K	
T5, T5013, and T4PS information slips – Capital gains (or losses)		174 +		L	
T3 information slips – Capital gains (or losses)		176 +		M	
	Add lines H, L, and M.	=	(4,478	74)	N
Capital loss from a reduction in your business investment loss		178 -		O	
Total of all gains (or losses) before reserves: line N minus line O	191	=	(4,478	74)	P
Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)		192	+		Q
Total capital gains (or losses): line P plus line Q	197	=	(4,478	74)	R

Multiply the amount on line 197 by 50%.

Enter the taxable capital gains on line 127 of your return.
If it is a net capital loss, see line 127 in the guide.

Taxable capital gains (or net capital loss) in 2015	199	=	(2,239	37)
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T1-2015

Working Income Tax Benefit

Schedule 6

For more information, see line 453 in the guide. Complete this schedule and **attach** a copy to your return to claim the working income tax benefit (WITB) if you meet **all** of the following conditions in 2015:

- you were a resident of Canada throughout the year;
- you earned income from employment or business; and
- at the end of the year, you were 19 years of age or older or you resided with your spouse or common-law partner or your child.

The WITB is calculated based on the working income (calculated in Part A below) **and** your adjusted family net income (calculated in Part B below). You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 below) is more than \$3,000. If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 below) must be more than \$1,150. **Also**, if your adjusted family net income is less than the amount specified in the **chart on the next page**, you need to complete this form to find out if you are entitled to the WITB. If your adjusted family net income is more than the amount specified in the chart on the next page, you are not entitled to the WITB.

You cannot claim the WITB if in 2015:

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year; or
- you were confined to a prison or similar institution for a period of at least 90 days during the year.

Notes: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2015.

Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant? **331** Yes 1 No 2

Do you have an eligible spouse? **332** Yes 1 No 2

Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2015. Otherwise, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return	88 36 3	3
Taxable part of scholarship income reported on line 130	333 + 4	384 + 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses and income from a communal organization)	+ 5	+ 5
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer	335 + 6	386 + 6
Add lines 3 to 6. Enter the amount even if the result is "0".	= 88 36 7	387 = 7
Add the amounts from line 7 in columns 1 and 2.	Working income 88 36 8	

Part B – Adjusted family net income

Net income amount from line 236 of the return	12,914 26 9	9
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income, or an allowance received as an emergency volunteer	388 + 10	389 + 10
Total of universal child care benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included on line 232 of the return)	+ 11	+ 11
Add lines 9, 10, and 11.	= 12,914 26 12	= 12
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)	- 13	- 13
Line 12 minus line 13 (if negative, enter "0")	= 12,914 26 14	390 = 14
Add the amounts from line 14 in columns 1 and 2.	Adjusted family net income 12,914 26 15	

Are you claiming the basic WITB? **391** Yes 1 No 2 If **yes**, complete Step 2 on the next page.

Are you claiming the WITB disability supplement for yourself? **392** Yes 1 No 2 If **yes**, complete Step 3 on the next page.

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes 1 No 2 If **yes**, he or she must complete steps 1 and 3 on a separate Schedule 6.

Step 2 – Calculating your basic WITB

If you had an eligible spouse, **only one of you can** claim the basic WITB. However, the individual who received the WITB advance payments for 2015 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Amount from line 8 in Step 1	88 36	16	
Base amount	-	3,000 00	17
Line 16 minus line 17 (if negative, enter "0")	=	0 00	18
Rate	x	25%	19
Multiply line 18 by line 19.	=	0 00	20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,015.			
If you had an eligible spouse or an eligible dependant, enter \$1,844.			
Amount from line 20 or line 21, whichever is less	-	1,015 00	21
Amount from line 15 in Step 1	-	0 00	▶ 0 00 22
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$11,525.			
If you had an eligible spouse or an eligible dependant, enter \$15,915.			
Line 23 minus line 24 (if negative, enter "0")	-	11,525 00	24
Rate	=	1,389 26	25
Multiply line 25 by line 26.	x	15%	26
Line 22 minus line 27 (if negative, enter "0")	=	208 39	▶ - 208 39 27
Enter the amount from line 28 on line 453 of your return unless you complete Step 3.	=	0 00	▶ 0 00 28

Step 3 – Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your supplement. However, if you had an eligible spouse and **both** of you qualify for the disability amount, your spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her supplement and enter the amount on line 453 of his or her return.

Enter the amount from line 7 in column 1 of Step 1.	-		29
Base amount	-	1,150 00	30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	x	25%	32
Multiply line 31 by line 32.	=		33
Amount from line 33 or \$508, whichever is less	▶		34
Amount from line 15 in Step 1	-		35
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$18,294.			
If you had an eligible spouse or an eligible dependant, enter \$28,208.			
Line 35 minus line 36 (if negative, enter "0")	-		36
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 7.5%. Otherwise, enter 15%.	=		37
Multiply line 37 by line 38.	x		38
Line 34 minus line 39 (if negative, enter "0")	=		▶ - 39
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".	=		40
Add lines 40 and 41.	+		41
Enter this amount on line 453 of your return.	=		▶ 42

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$18,292	less than \$28,209
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$21,681	less than \$31,595
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	→	less than \$34,982

T1-2015

Canada Pension Plan Contributions and Overpayment for 2015

Complete this schedule to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2015 if you were a resident of a province or territory other than Quebec on December 31, 2015, and have no earned income from the province of Quebec.

Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead complete Form RC381, *Inter-provincial calculation for CPP and QPP contributions and overpayments for 2015*.

Part 1 – If you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and had to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions. Read **Part 1** of this schedule.

Part 2 – Complete this part to determine the number of months for the CPP calculation.

Part 3 – Complete this part to calculate your CPP contributions and any overpayment of CPP made through employment if you had no self-employment income.

Part 4 or Part 5 – Complete one of these parts to calculate your CPP contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

For more information, see line 222 in the guide.

Complete **Part 4** if you are reporting **only** self-employment or elective income.

Complete **Part 5** if you are reporting self-employment or elective income **and** employment income. You must first complete **Part 3**.

Attach a copy of this schedule to your return.

Part 1 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If in 2015 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2015 and elected in 2015 to stop paying CPP contributions or revoked in 2015 an election made in a prior year, you should have already completed Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*, and sent it to us and your employer(s).

If you had **only self-employment** income for 2015 and elect in 2015 to stop paying CPP contributions on your self-employment earnings, enter the month in 2015 for which you choose to start this election in **box 372** below. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If in 2015 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2015 for which you choose to revoke this election in box 374 below. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year for your election to remain valid.

If you had **both** employment income and self-employment income in 2015 and wanted to elect to stop paying CPP contributions in 2015, or to revoke in 2015 an election made in a prior year, you should have completed Form CPT30 in 2015. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2015 but your intent was to elect in 2015 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in **box 372** below, or if you want to revoke in 2015 an election made in a prior year, enter the month you want to resume contributing in **box 374** below. If you did not complete and submit Form CPT30 for 2015 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2015 on this schedule. To be valid, an election or revocation that begins in 2015 must be filed on or before June 15, 2017.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 372.

Month
372

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 374.

Month
374

Part 2 – Determine the number of months for the CPP calculation

Enter 12 in box A **unless** one or more of the situations below apply.

- If you turned 18 years of age in 2015, enter the number of months in the year after the month you turned 18.
- If for all of 2015 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2015, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2015, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2015, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2015 and have an entry in box 372, enter the number of months in the year prior to the month you entered in box 372.
- If you were 65 to 70 years of age in 2015, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0".
- If you were 65 to 70 years of age in 2015, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2015, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2015 and have an entry in box 374, enter the number of months in the year after and including the month you entered in box 374.
- If you turned 70 years of age in 2015 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age.
- If for all of 2015 you were 70 years of age or older, enter "0".
- If the individual died in 2015, enter the number of months in the year up to and including the month the individual died.

Enter the number of months during which the **CPP** applies in 2015.

A

Part 3 – Calculating your CPP contributions and overpayment on employment income

Enter your yearly maximum **CPP** pensionable earnings (see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2).

(maximum \$53,600) 53,600.00 1

Total CPP pensionable earnings

Enter the total of box 26 of all your T4 slips (maximum \$53,600 per slip). If box 26 is blank, use box 14.

88.36 2

Enter the amount from line 1 or the amount from line 2, whichever is **less**.

(maximum \$53,600) 88.36 3

Enter your maximum basic **CPP** exemption

(see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2).

(maximum \$3,500)* - 3,500.00 4

Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0")

(maximum \$50,100) = 0.00 5

Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.

6

Required contributions on CPP pensionable earnings:

Multiply the amount from line 5 by 4.95%.

(maximum \$2,479.95) - 7

Line 6 minus line 7 (if negative, enter "0")

CPP overpayment = 8

If you are **self-employed** and/or you are **electing to pay additional** CPP contributions on other earnings, enter the amount from line 6 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 5.

Otherwise, enter the amount from line 6 or line 7, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 46 of the *General Income Tax and Benefit Guide*.

* If you started receiving CPP retirement benefits in 2015, your basic exemption may be prorated by the CRA.

Monthly proration table for 2015

Part 3			Part 3 continued		
Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption	Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption
1	\$4,466.67	\$291.67	7	\$31,266.67	\$2,041.67
2	\$8,933.33	\$583.33	8	\$35,733.33	\$2,333.33
3	\$13,400.00	\$875.00	9	\$40,200.00	\$2,625.00
4	\$17,866.67	\$1,166.67	10	\$44,666.67	\$2,916.67
5	\$22,333.33	\$1,458.33	11	\$49,133.33	\$3,208.33
6	\$26,800.00	\$1,750.00	12	\$53,600.00	\$3,500.00

Part 4 – CPP contributions on self-employment and other earnings ONLY (no employment income)

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)				1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)				2
373 +				2
Add lines 1 and 2 (if negative enter "0").				3
CPP pensionable earnings (maximum \$53,600)*	=			3
Basic exemption				4
(maximum \$3,500)*	-			4
Line 3 minus line 4				5
(maximum \$50,100)	=			5
CPP rate			9.9%	6
	x			6
CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 421 of your return.				7
	=			7
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.				8
				8

Enter the amount from line 8 on line 222 of your return and on line 310 of Schedule 1.

* Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2015).

Part 5 – CPP contributions on self-employment and other earnings when you have employment income

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)				1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)				2
373 +				2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)				3
399 +				3
Add lines 1, 2, and 3.				4
	=			4
Enter the amount from line 6 of Part 3.				5
Actual CPP contributions				5
If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.				
Enter the amount from line 5 above.				6
Enter the amount from line 7 of Part 3.				7
Line 6 minus line 7 (if negative, enter "0")				8
Line 5 minus line 8 (if negative, enter "0")				9
	=			9
Multiply the amount from line 9 by 20.202.				10
				10
Enter the amount from line 1 of Part 3.				11
CPP pensionable earnings (maximum \$53,600)				11
Enter the amount from line 4 of Part 3.				12
Basic exemption (maximum \$3,500)	-			12
Line 11 minus line 12 (if negative, enter "0")				13
(maximum \$50,100)	=			13
Enter the amount from line 10.				14
Line 13 minus line 14 (if negative, enter "0")				15
	=			15
Enter the amount from line 4 or line 15, whichever is less.				16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.				
Line 4 of Part 3 minus line 2 of Part 3				17
Line 4 minus line 13 (if negative, enter "0")				18
Line 17 minus line 18 (if negative, enter "0")				19
	=			19
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")				20
	=			20
Multiply the amount from line 20 by 9.9%.				21
				21
Multiply the amount from line 8 of Part 3 (if positive only) by 2.				22
	-			22
CPP contributions payable on self-employment and other earnings: Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. **				23
	=			23
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.				24
				24

Enter the amount from line 24 on line 222 of your return and on line 310 of Schedule 1.

* Self-employment earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2015).

** If the result on line 23 is negative, you may have an overpayment. If so, we will calculate it for you.

Ontario Tax

ON428
T1 General – 2015

Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

Step 1 – Ontario non-refundable tax credits

	For internal use only		5605	
Basic personal amount	claim \$9,863	5804	9,863	00 1
Age amount (if born in 1950 or earlier) <i>(use the Provincial Worksheet)</i>	(maximum \$4,815)	5808 +		2
Spouse or common-law partner amount				
Base amount	9,212	00		
Minus: his or her net income from page 1 of your return	-			
Result: (if negative, enter "0")	=		(maximum \$8,375)	▶ 5812 +
Amount for an eligible dependant				3
Base amount	9,212	00		
Minus: his or her net income from line 236 of his or her return	-			
Result: (if negative, enter "0")	=		(maximum \$8,375)	▶ 5816 +
Amount for infirm dependants age 18 or older <i>(use the Provincial Worksheet)</i>				4
5820 +				5
CPP or QPP contributions:				
(amount from line 308 of your federal Schedule 1)			5824 +	.6
(amount from line 310 of your federal Schedule 1)			5828 +	.7
Employment insurance premiums:				
(amount from line 312 of your federal Schedule 1)			5832 +	.8
(amount from line 317 of your federal Schedule 1)			5829 +	.9
Adoption expenses			(maximum \$12,033)	10
5833 +				
Pension income amount			(maximum \$1,364)	11
5836 +				
Caregiver amount <i>(use the Provincial Worksheet)</i>			5840 +	12
Disability amount (for self) <i>(Claim \$7,968 or, if you were under 18 years of age, use the Provincial Worksheet.)</i>			5844 +	13
Disability amount transferred from a dependant <i>(use the Provincial Worksheet)</i>			5848 +	14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852 +	15
Your tuition and education amounts [use and attach Schedule ON(S11)]			5856 +	16
Tuition and education amounts transferred from a child			5860 +	17
Amounts transferred from your spouse or common-law partner [use and attach Schedule ON(S2)]			5864 +	18
Medical expenses:				
<i>(Read line 5868 in the forms book.)</i>			5868	19
Enter \$2,232 or 3% of line 236 of your return, whichever is less.	-			20
Line 19 minus line 20 (if negative, enter "0")	=			21
Allowable amount of medical expenses for other dependants <i>(use the Provincial Worksheet)</i>			5872 +	22
Add lines 21 and 22.			5876 =	▶ +
Add lines 1 to 18, and line 23.			5880 =	9,863 00 24
Ontario non-refundable tax credit rate			x 5.05%	25
Multiply line 24 by line 25.			5884 =	498 08 26
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	x 5.05% =			27
Amount from line 347 of your federal Schedule 9	x 11.16% =	+		28
Add lines 27 and 28.			5896 =	▶ +
Add lines 26 and 29.				29
Enter this amount on line 42.			Ontario non-refundable tax credits 6150 =	498 08 30

Continue on the next page. ▶

Step 2 – Ontario tax on taxable income

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

If this amount is more than \$20,000, you **must** complete **Step 7 – Ontario health premium**.

Complete the appropriate column depending on the amount on line 31.

	Line 31 is \$40,922 or less	Line 31 is more than \$40,922 but not more than \$81,847	Line 31 is more than \$81,847 but not more than \$150,000	Line 31 is more than \$150,000 but not more than \$220,000	Line 31 is more than \$220,000	
Enter the amount from line 31	88 36					32
Line 32 minus line 33 (cannot be negative)	- 0 00	- 40,922 00	- 81,847 00	- 150,000 00	- 220,000 00	33
	= 88 36	=	=	=	=	34
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	35
Multiply line 34 by line 35.	= 4 46	=	=	=	=	36
Add lines 36 and 37.	+ 0 00	+ 2,067 00	+ 5,811 00	+ 13,417 00	+ 21,929 00	37
Ontario tax on taxable income	= 4 46	=	=	=	=	38

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

Enter your Ontario tax on split income from Form T1206.

Add lines 39 and 40.

Enter your Ontario non-refundable tax credits from line 30.

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1 x 38.5% = **6153** + .43

Add lines 42 and 43.

Line 41 minus line 44 (if negative, enter "0")

Ontario minimum tax carryover:

Enter the amount from line 45.

Enter your Ontario dividend tax credit from line 6152 of
the *Provincial Worksheet*.

Line 46 minus line 47 (if negative, enter "0").

Amount from line 427 of your federal Schedule 1 x 33.67% =

Enter the amount from line 48 or 49, whichever is less.

Line 45 minus line 50 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691 x 33.67% =

Add lines 51 and 52.

Complete lines 54 to 56 only if the amount on line 53 is **more than \$4,418**.

Otherwise, enter "0" on line 56 and continue completing the form.

Ontario surtax

(Line 53 minus \$4,418) x 20% (if negative, enter "0") = 0 00 54

(Line 53 minus \$5,654) x 36% (if negative, enter "0") = + 0 00 55

Add lines 54 and 55.

Add lines 53 and 56.

Ontario dividend tax credit:

Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.

Line 57 minus line 58 (if negative, enter "0")

Continue on the next page.

Enter the amount from line 59 on the previous page. _____ 0|00 60

If you are **not** claiming an Ontario tax reduction, there is an amount on line 52, or if the amount on line 60 is "0", enter the amount from line 60 on line 68 and continue completing the form. Otherwise, complete lines 61 to 67 to calculate the Ontario tax reduction.

Step 4 – Ontario tax reduction

Basic reduction _____ 228|00 61

If you had a spouse or common-law partner on December 31, 2015, **only** the individual with the **higher net income** can claim the amounts on lines 62 and 63.

Reduction for dependent children born in 1997 or later					
Number of dependent children 6269	x \$421 =	+			62
Number of dependants 6097	x \$421 =	+			63
Add lines 61, 62 and 63.			=	228 00	64

Enter the amount from line 64.	228 00	x 2 =			
Enter the amount from line 60.			-		
			=	456 00	65
			-		
			=		66

Line 65 minus line 66 (if negative, enter "0")					
Ontario tax reduction claimed		=	456 00	▶	-
Line 60 minus line 67 (if negative, enter "0")					456 00
					0 00
					67
					68

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.					
Line 68 minus line 69 (if negative, enter "0")			-		
			=	0 00	69
					70

Step 6 – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations	6098	x 25% =			
Line 70 minus line 71 (if negative, enter "0")			-	0 00	
			=	0 00	71
					72

Step 7 – Ontario health premium

If your taxable income (from line 31) is not more than \$20,000, enter "0". Otherwise, enter the amount calculated in the chart on the next page.					
Add lines 72 and 73.			+	0 00	
Enter the result on line 428 of your return.			=	0 00	
					73
					74

Continue on the next page.

Ontario Health Premium

Enter your **taxable income** from line 31.

88|36 1

Go to the line that corresponds to your taxable income.

- If there is an Ontario health premium amount on that line, enter that amount on line 73.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 73.

Taxable income	Ontario health premium
not more than \$20,000 ▶▶▶	\$0
more than \$20,000 , but not more than \$25,000 ▶▶▶	<input type="text"/> - \$20,000 = <input type="text"/> × 6% = <input type="text"/>
more than \$25,000 , but not more than \$36,000 ▶▶▶	\$300
more than \$36,000 , but not more than \$38,500 ▶▶▶	<input type="text"/> - \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>
more than \$38,500 , but not more than \$48,000 ▶▶▶	\$450
more than \$48,000 , but not more than \$48,600 ▶▶▶	<input type="text"/> - \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>
more than \$48,600 , but not more than \$72,000 ▶▶▶	\$600
more than \$72,000 , but not more than \$72,600 ▶▶▶	<input type="text"/> - \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>
more than \$72,600 , but not more than \$200,000 ▶▶▶	\$750
more than \$200,000 , but not more than \$200,600 ▶▶▶	<input type="text"/> - \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>
more than \$200,600 ▶▶▶	\$900

See the privacy notice on your return.

Application for the 2016 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

ON-BEN
T1 General – 2015

Read the information about each of the payments in the Ontario forms book (pages 11 to 14) to see if you are eligible.

Complete the application areas that apply to you and **attach** this form to your return.

To estimate the amount of Ontario trillium benefit and Ontario senior homeowners' property tax grant you may be entitled to, use the calculator at www.cra.gc.ca/benefits-calculator.

The payments for these benefits will be issued separately from your tax refund.

If you were married or living in a common-law relationship on December 31, 2015, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one spouse or common-law partner is 64 years of age or older** on December 31, 2015, that spouse or common-law partner has to apply for these credits and the grant for both of you.

Read page 13 of the Ontario forms book for a description of **principal residence** for the Ontario energy and property tax credit and Northern Ontario energy credit.

Read page 14 of the Ontario forms book for a description of **principal residence** for the Ontario senior homeowners' property tax grant.

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will determine your eligibility and tell you if you are entitled to receive the credit.

In cases of families, the OSTC is paid to the person whose return is assessed first.

Application for the Ontario energy and property tax credit (OEPTC)

You may qualify for the OEPTC if on December 31, 2015, you resided in Ontario, and:

- rent or property tax for your principal residence was paid by or for you for 2015;
- you lived in a student residence;
- you lived in a long-term care home; or
- you lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2015.

If you meet these conditions and are applying for the 2016 OEPTC, tick this box.

6118

Complete Parts A and B on the back of this form.

Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if on December 31, 2015, you resided in Northern Ontario (see the definition in the forms book), and:

- rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2015;
- you lived in a long-term care home in Northern Ontario; or
- you lived on a reserve in Northern Ontario and home energy costs were paid by or for you for your principal residence on the reserve for 2015.

If you meet these conditions and are applying for the 2016 NOEC, tick this box.

6119

Complete Parts A and B on the back of this form.

Choice for delayed single OTB payment

By ticking **box 6109**, I choose to **wait until June 2017** to get my 2016 OTB entitlement. This means I will get my OTB in **one payment** at the end of the benefit year (June 2017) instead of receiving it monthly from July 2016 to June 2017.

6109

Application for the Ontario senior homeowners' property tax grant (OSHPTG)

You may qualify for the OSHPTG if on December 31, 2015:

- you were **64 years of age or older**; and
- you owned and occupied a principal residence in Ontario, for which you or someone on your behalf paid property tax for 2015.

If you meet these conditions and are applying for the 2016 OSHPTG, tick this box.

6113

Enter the total amount of property tax paid beside **box 6112** in Part A and complete Part B on the back of this form.

Part A – Amount paid for a principal residence for 2015

If on December 31, 2015, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick **box 6108** and enter his or her address in Part C below.

6108

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2015.

6110 5,000|00

Enter the total amount of property tax paid for your principal residence in Ontario for 2015.

6112 |

Did you reside in a designated student residence in Ontario in 2015? If **yes**, tick this box.

6114

Enter the total amount of home energy costs paid for your principal residence on a reserve in Ontario for 2015.

6121 |

Enter the total amount paid for your accommodation in a **public** long-term care home in Ontario for 2015.

6123 |

Complete Part B if you are applying for the OEPTC, the NOEC, or the OSHPTG.

Part B – Declaration

In the column "Amount paid for 2015", enter the amount(s) paid for rent, property tax, home energy costs on a reserve, and/or accommodation in a public long-term care home.

I declare the following information about my principal residence(s) in Ontario during 2015:

(If you need more space, attach a separate sheet of paper.)

Address	Postal code	Number of months resident in 2015	Amount paid for 2015	Name of landlord, municipality, or supplier to whom payment was made, as applicable
3440 County Road 10 Vankleek Hill	K0B 1R0	10	5,000.00	Souz Riden

If on December 31, 2015, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, enter his or her address below.

Part C – Involuntary separation

Enter the address of your spouse or common-law partner.

See the privacy notice on your return.



Employee Overpayment of 2015 Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13, then complete this form.

Do not complete this form if you were a resident of Quebec on December 31, 2015, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read the note below)			0 00	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+			2
Add lines 1 and 2.		(maximum \$49,500)	= 0 00	3
Total premiums deducted:				
Residents of other than Quebec (box 18 and box 55 of your T4 slips)				
Quebec residents (box 18 of your T4 slips)			1 66	4
Total premiums payable: enter the amount from line 10 of Schedule 13	+			5
Add lines 4 and 5.			= 1 66	6
Line 3 minus \$2,000 (if negative, enter "0")			- 0 00	7
Line 6 minus line 7 (if negative, enter "0")			= 1 66	8
Total premiums deducted:				
Residents of other than Quebec (box 18 and box 55 of your T4 slips)				
Quebec residents (from box 18 of your T4 slips)			1 66	9
Required premium:				
Residents of other than Quebec (multiply line 1 by 1.88%)		(maximum \$930.60)		
Quebec residents (multiply line 1 by 1.54%)		(maximum \$762.30)		
Line 9 minus line 10 (if negative, enter "0")			- 1 66	10
Line 9 minus line 10 (if negative, enter "0")			= 1 66	11
Enter the amount from line 8 or line 11, whichever is greater .		Employment insurance overpayment	= 1 66	12

Enter the amount from line 12 on **line 450** of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 450.

Enter the amount from line 7, 9, or 10, whichever is least, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,038 (\$2,031 if you were a resident of Quebec).

Note: If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.

Estimated GST/HST Tax Credit for the Period July 2016 to June 2017

You can apply for the GST/HST credit if, at the end of 2015, you were resident in Canada and **any** of the following applies. You:

- were 18 years of age or older;
- had a spouse; or
- were a parent.

Notes

If you have a spouse, only one of you can apply for the credit. No matter which one of you applies, the credit will be the same. To be eligible to receive the GST/HST credit for a particular month, you have to be resident in Canada at the beginning of that month.

You cannot apply for the GST/HST credit if, at the end of 2015, you either:

- were confined to a prison or a similar institution, and had been there for more than six months during 2015, **or**
- did not have to pay tax in Canada because you were an officer or servant of another country, such as a diplomat, or a family member or employee of such a person.

Note

You cannot claim the credit for your spouse or child who met either of these conditions at the end of 2015.

Adjusted net income

	Column 1 You			Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	12,914	26		1
Universal child care benefit repayment (line 213).	+			2
Registered disability savings plan income repayment (include in line 232).	+			3
Add lines 1 through 3.	=	12,914	26	4
Universal child care benefit (line 117 of the return).	-			5
Registered disability savings plan income (line 125 of the return).	-			6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-			7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	=	12,914	26	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted net income		12,914	26

Calculation of GST credit

Basic Goods and Services Tax Credit.	Claim \$276.00			276	00	10
Credit for spouse or supporting person.	Claim \$276.00	+				11
Eligible dependant credit.	Claim \$276.00	+				12
Credit for qualified children: Number of qualified children	× \$145.00	+				13
Calculation of single supplement: (if line 11 and 12 are zero)						
Adjusted net income from line 9.	12,914	26				14
Base amount.	-	8,948	00			15
Line 14 minus line 15.	Income over base amount		=	3,966	26	16
Enter 2% of line 16 or \$145 whichever is less				+	79	33
Single-parent family supplement.	Claim \$145.00	+				18
Add lines 10 through 13, and 17 through 18.				=	355	33
Adjusted net income from line 9.	12,914	26				20
Base amount.	-	35,926	00			21
Line 20 minus line 21.	Income over base amount		=	0	00	22
Enter 5% of line 22.				-		23
Line 19 minus line 23.				=	355	33
Goods and Services Tax Credit (if line 24 is less than \$1, enter zero).				355	33	25
GST/HST credit quarterly amount:						
July 2016	88	83		88	83	
October 2016	88	83		88	83	
January 2017	88	83		88	83	
April 2017	88	83		88	83	

Estimated Ontario Trillium Benefit (OTB) for July 2016 to June 2017 and the Ontario Senior Homeowners' Property Tax Grant (OSHP TG) for 2016

Adjusted family net income

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	12,914 26	1
Universal child care benefit repayment (line 213).	+	+
Registered disability savings plan income repayment (include in line 232).	+	+
Add lines 1 through 3.	= 12,914 26	= 3
Universal child care benefit (line 117 of the return).	-	-
Registered disability savings plan income (line 125 of the return).	-	-
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	-
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 12,914 26	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income	= 12,914 26 9

A - Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	Claim \$291.00	291 00	10
Credit for your spouse or common-law partner.	Claim \$291.00	+	11
Eligible dependant credit.	Claim \$291.00	+	12
Credit for children.	Number of children: x \$291.00	+	13
Add lines 10 through 13.		= 291 00	14
Adjusted family net income from line 9.	12,914 26		15
• If you are a single individual with no children, enter \$22,388 .			
• If you are a single parent, or are married or living common-law, enter \$27,985 .			
Line 15 minus line 16.	- 22,388 00		16
Enter 4% of line 17.	=		17
Line 14 minus line 18 (Eligible only if the result is more than \$2).			18
	Estimated Ontario Sales Tax Credit (OSTC)	= 291 00	19

B - Estimated Ontario Energy and Property Tax Credit (OEPTC)

Occupancy cost:

Rent paid in Ontario for 2015. Enter the amount from box 6110 in Part A of Form ON-BEN.	5,000 00 x 20% =	1,000 00	20
Property tax paid in Ontario for 2015. Enter the amount from box 6112 in Part A of Form ON-BEN.		+	0 00 21
Student residence: If you answered « yes » to the question " Did you reside in a designated student residence in Ontario in 2015? " in Part A of Form ON-BEN, claim \$25 .		+	22
Add lines 20, 21, and 22.	Occupancy cost	= 1,000 00	23
1. Energy Component: Long term care home Enter the amount from box 6123 in Part A of Form ON-BEN.	0 00 x 20% =	0 00	24
Home energy costs on a reserve Enter the amount from box 6121 in Part A of Form ON-BEN.		+	0 00 25
Enter your occupancy cost amount from line 23.		+	1,000 00 26
Add lines 24, 25 and 26.		=	1,000 00 27
Student residence from line 22.		-	28
Line 27 minus line 28.		=	1,000 00 29
Enter the amount from line 29 or \$224 , whichever is less .	Energy component	=	224 00 30
2. Property Tax Component: Occupancy cost from line 23. <u>1,000 00</u> x 10% = <u>100 00</u>			31
Age on December 31, 2015: If under 64 years of age: Amount from line 31 or \$728 , whichever is less .			
If 64 years of age or older: Amount from line 31 or \$448 , whichever is less .		▶	100 00 32
If under 64 years of age: Enter \$56 .			
If 64 years of age or older: Enter \$476 .		▶	+ 56 00 33
Add lines 32 and 33.		=	156 00 34
Enter the amount from line 23 or line 34, whichever is less .	Property tax component	=	156 00 35

B – Estimated Ontario Energy and Property Tax Credit (OEPTC) – continued

Add lines 30 and 35. Energy and property tax components = 380|00 36

Age on December 31, 2015:

If under 64 years of age:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$22,388**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$27,985**.

If 64 years of age or older:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$27,985**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$33,582**.

(Adjusted family net income from line 9 12,914|26 - **22,388|00**) × 2% (if negative, enter "0") ▶ - 0|00 37

Line 36 minus line 37 (if negative, enter "0"). = 380|00 38

If you received a 2015 Ontario Senior Homeowners' Property Tax Grant, complete lines 39 to 46. Otherwise, enter "0" on line 45 and continue on line 46 below.

Amount from line 38.				39
Enter the amount of your 2015 Ontario Senior Homeowners' Property Tax Grant.	+			40
Add lines 39 and 40.	=			41
Energy amount from line 30.	-			42
Line 41 minus line 42 (if negative, enter "0").	=			43
Enter your occupancy cost amount from line 23.	-			44
Line 43 minus line 44 (if negative, enter "0").	=			45
Line 38 minus line 45 (if the result is not more than \$2, enter "0").	▶			46
Estimated Ontario Energy and Property Tax Credit (OEPTC)				= <u>380 00</u>

C – Estimated Northern Ontario Energy Credit (NOEC)

- If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$146**.
- If you **have** a spouse, common-law partner or qualified dependant, enter **\$224**.

Adjusted family net income from line 9. _____ 47

Line 47 minus line 47 (if negative, enter "0").				48
Line 48 minus line 48 (if negative, enter "0").	-			49
Line 48 minus line 49 (if negative, enter "0").	=			50
Multiply line 50 by line 51.	x	1%		51
Line 47 minus line 52. (if the result is not more than \$2, enter "0").	▶			52
Estimated Northern Ontario Energy Credit (NOEC)				= _____ 53

D – Estimated Ontario Trillium Benefit (OTB) per month

Estimated Ontario Sales Tax Credit (OSTC) (line 19).				291 00 54
Estimated Ontario Energy and Property Tax Credit (OEPTC) (line 46).	+			380 00 55
Estimated Northern Ontario Energy Credit (NOEC) (line 53).	+			_____ 56
Add lines 54, 55 and 56.	=			671 00 57
Divide the amount from line 57 by line 58. If the amount on line 57 is \$360 or less, the OTB will be issued in one payment in July 2016.	÷		12	_____ 58
Estimated Ontario Trillium Benefit (OTB) per month				= <u>55 92</u> 59

July	2016	55 92	January	2017	55 92
August	2016	55 92	February	2017	55 92
September	2016	55 92	March	2017	55 92
October	2016	55 92	April	2017	55 92
November	2016	55 92	May	2017	55 92
December	2016	55 92	June	2017	55 92

E – Estimated Ontario Senior Homeowners' Property Tax Grant (OSHPTG)

Property tax paid in 2015. Amount from **box 6112** in Part A of Form ON-BEN (**maximum \$500**). _____ 60

(Adjusted family net income from line 9 -) × 3.33% (if negative, enter "0"). ▶ - _____ 61

Line 60 minus line 61 (if negative, enter "0") _____ 62

Estimated Ontario Senior Homeowners' Property Tax Grant for 2016

The grant should be received within four to eight weeks after the taxpayer received the 2015 notice of assessment.

Registered Retirement Savings Plan (RRSP) Schedule

Table C - Calculation of RRSP/PRPP deduction in 2015

Contributions available for RRSP/PRPP deduction (table A, line 12)	=	
Maximum RRSP/PRPP deduction limit in 2015 (table B, line 7)	=	
RRSP/PRPP deduction before transfers		1
Direct or indirect transfers	+	2
RRSP/PRPP deduction (per line 208)	=	0 3

Table D - Calculation of 2015 earned income

2015 calculation in reference to 2016 RRSP/PRPP eligibility

Employment income (line 101 and part of line 104 not shown elsewhere in this calc)		88	1		
Union, professional or like dues (line 212)	-		2		
Employment expenses (line 229)	-		3		
Subtotal (employment income)	=	88	4		
Royalties for a work or invention (line 104)	+		5		
Net research grants you received (line 104)	+		6		
Employee profit sharing plan allocations- T4PS-Box 35 (line 104)	+		7		
Supplementary unemployment benefit plan payments (line 104)	+		8		
Net Income from a business (lines 135-143)	+		9		
Disability payments received from the CPP or QPP (line 152)	+		10		
Net rental income from real property (line 126)	+		11		
Alimony or maintenance income received (line 128)	+		12		
2015 contributions to an amateur athlete trust (AAT)	+		13		
Subtotal - total eligible income	=	88	14		
Current-year loss from a business (lines 135-143)			15		
Deemed taxable capital gain re: eligible capital property	+		16		
Current-year rental loss (line 126)	+		17		
Alimony or maintenance income paid (line 220)	+		18		
Subtotal - amount to be deducted	-		19		
2015 earned income	=	88	20		
Amount from line 20	88	x 18%	▶ = 16	A	
RRSP/PRPP dollar limit for 2016		=	25,370	B	
Enter the amount from line A or B, whichever is less				16	21
Total PA from 2015				-	22
Maximum RRSP/PRPP deduction in 2016 before PSPA	=	16	23		

Table E - Calculation of eligible RRSP/PRPP deduction limit for 2016

Unused Room for 2015 (table B, line 6)			1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		2
2016 net PSPA (from RPP administrator's statement)	-		3
Eligible RRSP/PRPP Room	=	0	4
Maximum RRSP/PRPP deduction in 2016 based on 2015 earned income (table D, line 23)	+	16	5
Maximum RRSP/PRPP deduction limit for 2016	=	16	6

Table G - Calculation of RRSP/PRPP contribution limit 2016

Maximum RRSP/PRPP deduction limit for 2016 (table E, line 6)		16	1
Undeducted premiums (table F, line 3)	-		2
RRSP/PRPP contribution limit for 2016	=	16	3

Federal - Capital gains diagnostics - historics and carry-forwards**Net capital losses to carry forward**

Before May 23, 1985		
After May 22, 1985 and before 1988		
In 1988 and 1989		
After 1989 and before 2000		
In 2000		
After 2000 and before 2015		
In 2015 (this year)		2,239 37

Capital gain exemption available (maximum \$500,000)

Capital gains deduction available		500,000 00
---	--	------------

Cumulative net investment loss (CNIL)

CNIL income		
CNIL expenses		

Marginal Tax Rate Calculation

2015

The marginal tax rate is the tax rate on the next dollar of income earned.

Federal marginal tax rate

Revised federal tax	420	0.00	1
Revised refundable Quebec abatement	440	-	2
Actual federal tax	420	-	3
Actual refundable Quebec abatement	440	+	4
Federal tax payable on the additional income	=	0.00	5
Additional income	÷	1.00	6
	x	100	7
Federal marginal tax rate	=	0%	8

Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	428		1
Actual provincial tax	428	-	2
Provincial tax payable on the additional income	=		3
Additional income	÷	1.00	4
	x	100	5
Provincial marginal tax rate	=	%	6

Revised federal taxable income

Taxable income (line 260)	260	88.36	1
Additional income		+ 1.00	2
Revised federal taxable income	260	= 89.36	3

Chart A – Revised federal tax

Revised taxable income	260	89.36	1
Federal tax		13.40	2
Federal tax on split income (T1206)	424	+	3
Add lines 2 and 3.	404	= 13.40	4
Federal non-refundable tax credits	350	- 1,712.30	5
Family tax cut (Schedule 1A)	423	-	6
Federal dividend tax credit	425	-	7
Overseas employment tax credit (T626)	426	-	8
Minimum tax carry-over	427	- 0.00	9
Line 4 minus lines 5 through 9. If negative, enter 0.		Basic federal tax 429	= 10
Surtax for non-residents and deemed residents of Canada		+	11
Surtax for non-residents and deemed residents of Canada (T2203)		+	12
Recapture of ITC		+	13
Federal foreign tax credit (T2209)	405	-	14
Add lines 10 to 13 minus line 14		Federal tax 406	= 15
Federal logging tax credit		-	16
Federal political contribution tax credit	410	-	17
Investment tax credit (T2038(IND))	412	-	18
Labour-sponsored funds tax credit	414	- 0.00	19
Line 15 minus lines 16 through 19, or line 20. If negative, enter 0.		=	20
T1206 line 14		21	
Line 20 or line 21, whichever is more.	417	=	22
Section 217 tax adjustment	445	-	23
Working income tax benefits (WITB) advance payments received (box 10 on the RC210 slip)	415	+	24
Special taxes	418	+	25
Line 22 minus line 23 plus lines 24 through 25.		Revised federal tax 420	= 26

Chart D – Revised Ontario tax and credits

Revised taxable income		260	89 36	100
Ontario tax on taxable income		39	4 51	110
Ontario tax on split income (T1206)		6151 +		130
Add lines 110 and 130		41 =	4 51	140
Ontario non-refundable tax credits	6150	498 08		150
Ontario overseas employment tax credit (T626)	6153 +			170
Add lines 150 and 170.		44 -	498 08	190
Line 140 minus line 190. If negative, enter 0.		45 =	0 00	200
Ontario minimum tax carryover		6154 -		205
Line 200 minus line 205. If negative, enter 0.		51 =		207
Provincial additional tax for minimum tax purposes (T691)		52 +		210
Add lines 207 and 210		53 =		220
First surtax threshold amount		4,418 00		310
First surtax rate	x	20 %		320
(Line 220 - line 310) x line 320. If negative, enter 0.		Ontario first surtax	50 +	0 00 350
Second surtax threshold amount		5,654 00		330
Second surtax rate	x	36 %		340
(Line 220 - line 330) x line 340. If negative, enter 0.		Ontario second surtax	55 +	0 00 360
Add lines 220 to 360.		57 =	0 00	370
Ontario dividend tax credit		6152 -		380
Line 370 minus line 380. If negative, enter 0.		59 =		400
Basic reduction	61	228 00		510
Reduction for dependant children born in 1997 or later	62 +			540
Reduction for dependant with physical or mental infirmity	63 +			550
Add lines 510 through 550.	64 =	228 00		570
Amount from line 570 x 2	65	456 00		621
Amount from line 400	66 -			622
Line 621 minus line 622. If negative, enter 0.		Ontario tax reduction	67 -	456 00 700
Line 400 minus line 700. If negative, enter 0.			68 =	0 00 800
Provincial foreign tax credit (T2036)			69 -	
Community food program donation tax credit for farmers			71 -	
Line 800 minus lines 1000 through 1400. If negative, enter 0.			72 =	0 00 7000
Ontario Health Premium			73 +	
Add lines 7000 and 8000.		Revised Ontario tax	428 =	0 00 9000

**Return Record**

Identification		
Transmitter Efile Number	Transmitter Efile Password	<Password>
Preparer Efile Number	Preparer Efile Password	<Password>
Document Control Number	Discounter Registration Number	
Software Code	Software Release Date	2016-03-30
014G		
Taxpayer's Data		
Taxpayer's Given Name	Change of Name Indicator [2=Yes]	
Taxpayer's Surname		
Address Data		
Care of Line		
Street	1805 Radway Terrace	
City	Ottawa	
Province	Telephone Area Code	613
Postal Code	Telephone Local Number	7203619
Postal Code	K1C5J1	
Same Home/Mailing Address [1=Yes, 2=No]	2	
Date of the Move		
Basic Data		Residency Data
Tax Year	2015	Year End Province of Residence
Social Insurance Number	516347150	ON
Date of Birth	1989-09-18	Current Province of Residence
Marital Status	6	Aboriginal Land Residency Indicator [1=Yes, 2=No]
Spouse Self Employed [0=No, 1=Yes]	0	Yukon First Nation Settlement Number
Date of Entry		First Nation Identification Indicator [1=Yes, 2=No]
Prior Year Submission [0=No, 1=Yes]	0	North West Territories First Nation Residency Code
Elections Canada Data		
Canadian Citizenship Indicator [1=Yes, 2=No]	1	Elections Canada Authorization Indicator [01=Yes, 02=No]
01		
Contact Data		
Correspondence Language Code [1=English, 2=French]	1	Alternate Address Authorization Code
Tax Preparer Authorization Code [1=Yes]		00
Pre-Assessment Review Contact Code		Expiry Date of the Tax Preparer Authorization Code
Taxpayer's Email Address		Post-Assessment Review Contact Code
Deceased Data		
Deceased Indicator [1=Yes]		Date of Death
Spouse's Data		
Spouse's Given Name (Limited to 4 characters)		Spouse's Social Insurance Number
Spouse's Net Income	0	00000000
Spouse's Universal Child Care Repayment Amount	0	Spouse's Universal Child Care Benefit Amount
0		
Bankruptcy Data		
Bankruptcy Indicator [1=Yes]		Post-Bankruptcy Net Income
Post-Bankruptcy Adjusted Net Income		
Selected Financial Data Statements (SFDs)		
Number of Selected Financial Data Records [Blank if 0]		

Field	Value	Description
266	2	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
101	88	Employment income per T4 slips
145	12825	Social assistance payments
150	12914	Total income (or loss)
250	12825	Other payments deduction
260	88	Taxable income
450	166	Employment insurance overpayment
484	166	Refund
490	2	Prepared by (1=3rd party, 2=Client, or 3=Discounted)
300	11327	Basic personal amount
363	88	Canada employment amount
335	11415	Gross non-refundable tax credits before donations and gifts
338	1712	Non-refundable tax credits before donations and gifts
350	1712	Total federal non-refundable tax credits
132	-4478	Net gain (or loss) - Pub. traded shares, mutual fund units, etc.
131	7802	Total proceeds - Publicly traded shares, mutual fund units, etc.
6118	1	Energy and Property credit application (ON-BEN) (1=Yes)
6110	5000	Total rental payments (ON-BEN, MB479)

Continued on next page

Page 1 of 2

Field	Value	Description
5804	9863	Basic personal amount
5880	9863	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	498	Provincial non-refundable tax credits before donations and gifts
6150	498	Provincial non-refundable tax credits
5478	88	E.I. insurable earnings (T4's other than T4 fishers income)
5549	88	Total CPP pensionable earnings
5034	1	Total CPP contributions withheld
5028	166	Total employment insurance premiums

Summary of carryforward amounts to 2016



Name: **Caitlin Ross**

SIN: 516-347-150

Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 16
CNIL		
Expense		T936 line 16
Income		T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount	16	RRSP schedule (Table D)
Room from previous years		RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
HOME BUYER'S PLAN		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
LLP		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
DONATIONS		
Donations		Charitable donations schedule
TUITION		
Tuition and educations amounts		Schedule 11, line 25
Tuition and educations amounts - Provincial		Schedule 11 P, line 21
Interest paid on a student loan		Supporting documents
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 129
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		T1285
Logging tax credit		BC428
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479

Summary of information slips - 2015

T5007

1	T5007	
	Box	Amount
Social assistance or provincial supplements	11	12,825.90

Employment income summary - 2015

Employer Name: **Classixx Bells Corners**

T4

Province of employment: **Ontario**

STATEMENT OF REMUNERATION PAID

Employment income - line 101

14	88,36	
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Employee's CPP contributions - line 308

16		
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Employee's QPP contributions - line 308

17		
-----------	--	--

Employee's EI premiums - line 312

18	1,66	
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RPP contributions - line 207

20		
-----------	--	--

Income tax deducted - line 437

22		
-----------	--	--

EI insurable earnings

24	88,36	
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CPP pensionable earnings

26	88,36	
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QPP pensionable earnings

26		
-----------	--	--

Board and lodging
(included in box 14)

30		
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Employee's home-relocation loan deduction - line 248 Security options deduction 110(1)(d) - line 249

37		
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39		
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Other taxable allowances and benefits
(included in box 14)

40		
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Security options deduction 110(1)(d.1) - line 249

41		
-----------	--	--

Employment commissions - line 102

42		
-----------	--	--

Canadian Forces personnel
& police deduction - line 244

43		
-----------	--	--

Union dues - line 212

44		
-----------	--	--

Charitable donations - line 349

46		
-----------	--	--

Pension adjustment - line 206

52		
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Provincial parental insurance plan

55		
-----------	--	--

PPIP insurable earnings

56		
-----------	--	--

Eligible retiring allowances line 130

66		
-----------	--	--

Non-eligible retiring allowances line 130

67		
-----------	--	--

Status Indian employee (included in box 14)

71		
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Pre-1990 past service contributions
while a contributor

74		
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Pre-1990 past service contributions
while not a contributor

75		
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Worker's compensation benefits
repaid to the employer - line 229

77		
-----------	--	--

Emergency services
volunteer allowance

87		
-----------	--	--

Public transit pass - line 364

84		
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Employee-paid premiums for
private health services plans - line 330

85		
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Clergy's housing allowance (included in box 30)

30		
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