



**UFile** 2015

Tax return for 2015 prepared for

**Celta Riden**

by *UFile for Windows*

# Executive summary

for 2015 taxation year



	Taxpayer		
Name	<b>Celta Riden</b>		
Social insurance number	545-741-282		
Date of birth	03-11-1987		
Province of residence	Ontario		
Street	3440 County Road 10		
City	Vankleek Hill		
Province	Ontario		
Postal code	K0B 1R0		
Home phone number	(613) 678-3453		
Email address	celta.riden@gmail.com		

## Federal return

		Taxpayer		
Total income	<b>150</b>	25,580		
Net income	<b>236</b>	25,580		
Taxable income	<b>260</b>	25,580		
Marginal tax rate		21%		
Average tax rate (total income taxes paid ÷ total income)		10.0%		
Total tax payable	<b>435</b>	2,604		
<b>Balance due (refund)</b>	<b>484 or 485</b>	<b>(376)</b>		

Child tax benefit				
GST/HST credit		421		
Alternative minimum tax				
Total AMT credit to carry over				
Total RRSP deduction limit - 2016		4,604		
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

Name	<b>Celta Riden</b>
Social insurance number	545-741-282
Date of birth	03-11-1987
Province of residence	Ontario
Street	3440 County Road 10
City	Vankleek Hill
Province	Ontario
Postal code	K0B 1R0
Home phone number	(613) 678-3453
Email address	celta.riden@gmail.com

## Federal return

### Total income

Employment income		101		Taxpayer	25,579	70
Commissions included on line 101	102		1,544	31		
Add lines 101, 104 to 143, and 147.			<b>This is your total income.</b>	<b>150</b>	<b>25,579</b>	<b>70</b>

### Net income

Line 150 minus line 233 (if negative, enter "0")			<b>This is your net income before adjustments.</b>	<b>234</b>	<b>25,579</b>	<b>70</b>
Line 234 minus line 235 (if negative, enter "0")			<b>This is your net income.</b>	<b>236</b>	<b>25,579</b>	<b>70</b>

### Taxable income

Line 236 minus line 257 (if negative, enter "0")			<b>This is your taxable income.</b>	<b>260</b>	<b>25,579</b>	<b>70</b>
--	--	--	-------------------------------------	------------	---------------	-----------

### Step 1 - Federal non-refundable tax credits

Basic personal amount		300			11,327	00
CPP or QPP contributions: through employment		308	+		1,092	95
Employment Insurance premiums		312	+		480	90
Canada employment amount		363	+		1,146	00
Interest paid on your student loans		319	+		699	97
		Add lines 300 to 332.		335	14,746	82
		<b>Multiply the amount on line 335 by 15%.</b>		338	2,212	02
Total federal non-refundable tax credits:		add lines 338 and 349.		<b>350</b>	<b>2,212</b>	<b>02</b>

### Step 3 - Net federal tax

Tax on taxable income	(C)			3,836	96	
		Add lines (C) and 424.		404	3,836	96
Enter the amount from line 350.		350			2,212	02
		Add lines 350 to 427.		-	2,212	02
		Basic federal tax (if negative, enter "0")		429	1,624	94
		Federal tax		406	1,624	94
		Line 406 minus line 416 (if negative, enter "0")		417	1,624	94

### Refund or Balance owing

<b>Net federal tax:</b>		add lines 417, 415 and 418.		420	1,624	94
<b>Provincial or territorial tax</b>				428	978	86
		<b>This is your total payable.</b>		<b>435</b>	<b>2,603</b>	<b>80</b>
Total income tax deducted		437			2,946	88
CPP overpayment		448	+		33	30
		<b>These are your total credits.</b>		<b>482</b>	<b>2,980</b>	<b>18</b>
		Line 435 minus line 482		=	(376)	(38)
		<b>Refund</b>		<b>484</b>	<b>376</b>	<b>38</b>
		<b>Balance owing</b>		<b>485</b>	<b>0</b>	<b>00</b>

### Additional information

Marginal tax rate					21%	
Average tax rate (total income taxes paid ÷ total income)					10.0%	
GST/HST credit					421	00
Total RRSP deduction limit - 2016					4,604	22

**Tax return Summary for 2015 taxation year**

Taxpayer

Capital gain exemption available

500,000|00

Name **Celta Riden**

SIN **545-741-282**

Date of birth **03-11-1987**

	2015	2014		2015	2014
Employment income	101	25,580	Amount for infirm dependants age 18 or older	306	
Other employment income	104		CPP or QPP contributions - employment	308	1,093
Old age security pension	113		CPP or QPP contributions - self-employment	310	
CPP or QPP benefits	114		EI premiums - employment	312	481
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	1,146
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	700
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		Allowable medical expenses for other dep.	331	
Net federal supplements	146		Medical deduction	332	
<b>Total income</b>	<b>150</b>	<b>25,580</b>	<b>Total</b>	<b>335</b>	<b>14,747</b>
Pension adjustment	206		<b>Total @ 15%</b>	<b>338</b>	<b>2,212</b>
Registered pension plan deduction	207		Donations and gifts	349	
RRSP deduction	208		<b>Total federal non-refundable tax credits</b>	<b>350</b>	<b>2,212</b>
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	1,625
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		<b>Line 406 - 416</b>	<b>417</b>	<b>1,625</b>
Deduction for CPP or QPP contributions	222		WITB advance payments received	415	
Deduction for PPIP premiums	223		<b>Net federal tax</b>	<b>420</b>	<b>1,625</b>
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	979
Social benefits repayment	235		Yukon First Nations tax	432	
<b>Net income</b>	<b>236</b>	<b>25,580</b>	<b>Total payable</b>	<b>435</b>	<b>2,604</b>
Canadian Forces personnel and police deduc.	244		Deducted at source	437	2,947
Employee home relocation loan deduction	248		Transfer 45%	438	
Security options deductions	249		<b>Line 437 - 438</b>	<b>439</b>	
Other payments deduction	250		Quebec abatement	440	
Limited partnership losses of other years	251		First Nations abat.	441	
Non capital loss of other years	252		CPP overpayment	448	33
Net capital loss of other years	253		Employment insurance overpayment	450	
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	
<b>Taxable income</b>	<b>260</b>	<b>25,580</b>	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		<b>Total credits</b>	<b>482</b>	<b>2,980</b>
			<b>Refund</b>	<b>484</b>	<b>376</b>
			<b>Balance owing</b>	<b>485</b>	

# Assembly Instructions



Name: **Celta Riden**

SIN: 545-741-282

## **Assembling the federal tax return**

If you file your tax return by mail, the attachments should be arranged in the order indicated below. You should also ensure that the return is signed where required.

Mail to...

If you do not know the address of your CRA district office, you can go to the CRA website  
<http://www.cra-arc.gc.ca/cntct/t1ddr-eng.html>

**You only need to send to CRA those pages with [CRA] printed on the top right hand corner.**

### **Order of assembly (per IC97-2):**

- T1 General – Condensed**, pages 1 and 2. All other applicable enclosures should be attached horizontally to the **top left-hand corner of page T1-KFS of the condensed return.**
  - Information slips-T4, then all others in any order (NR4, T3, T5, etc.)
  - All other schedules (Not included in the **T1 General – Condensed**)
  - All other forms (Not included in the **T1 General – Condensed**)
  - All other receipts
- T1 General – Condensed**, page T1-KFS and page 3

### **The taxpayer should sign the following:**

- T1 General – Condensed**, page 3



Canada Revenue Agency / Agence du revenu du Canada

# T1 GENERAL – CONDENSED 2015

## Income Tax and Benefit Return

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

7

### Identification

Print your name and address below.

First name and initial

**Ms  
Celta**

Last name

**Riden**

Mailing address: Apt No – Street No Street name

**3440 County Road 10**

PO Box

RR

City

**Vankleek Hill**

Prov./Terr.

**ON**

Postal code

**K0B 1R0**

### Information about you

Enter your social insurance number (SIN):

**545-741-282**

Year Month Day

Enter your date of birth:

**1987-11-03**

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:

**celta.riden@gmail.com**

### 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

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:

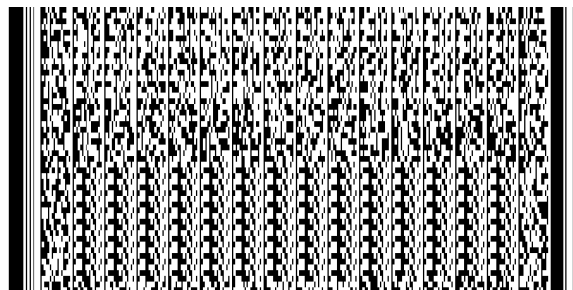
Enter the amount of UCCB repayment from line 213 of his or her return:

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

1

Do not use this area


DUPLICATE - DO NOT SEND BY



Do not use this area

172

171

 **Elections Canada** (see the Elections Canada page in the tax guide for details or visit [www.elections.ca](http://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? ..... **266** Yes  1 No  2

See "Specified foreign property" in the guide for more information. ....

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.

DUPLICATE - DO NOT SEND BY MAIL

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	25 579,70
Commissions included on line 101							102	1 544,31
								This is your <b>total income.</b> 150
								25 579,70

**Net income**

This is your **net income.** 236 25 579,70

**Taxable income**

This is your **taxable income.** 260 25 579,70

**Federal schedules**

Schedule 1

<b>300</b>	11,327.00	<b>308</b>	1,092.95	•	<b>312</b>	480.90	•	<b>319</b>	699.97	<b>335</b>	14,746.82
<b>338</b>	2,212.02	<b>350</b>	2,212.02		<b>363</b>	1,146.00					

Schedule 8

<b>5034</b>	1,126.25	•	<b>5549</b>	25,579.70
-------------	----------	---	-------------	-----------

**Provincial and territorial forms**

Form 428

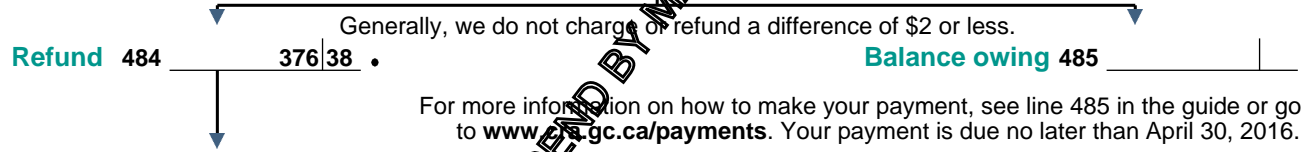
<b>5605</b>		<b>5804</b>	9,863.00	<b>5824</b>	092.95	•	<b>5832</b>	480.90	•	<b>5852</b>	699.97
<b>5880</b>	12,136.82	<b>5884</b>	612.91	<b>6150</b>	612.91						

DUPLICATE - DO NOT SEND BY MAIL

# Refund or balance owing

Net federal tax: enter the amount from line 64 of Schedule 1	420	1,624	94
CPP contributions payable on self-employment and other earnings	421 +		
Employment insurance premiums payable on self-employment and other eligible earnings	430 +		
Social benefits repayment (amount from line 235)	422 +		
<b>Provincial or territorial tax</b>	428 +	978	86
Add lines 420, 421, 430, 422, and 428.	This is your <b>total payable.</b>		435 = 2,603 80
Total income tax deducted	437	2,946	88
Refundable Quebec abatement	440 +		
CPP overpayment (enter your excess contributions)	448 +	33	30
Employment insurance overpayment (enter your excess contributions)	450 +		
Refundable medical expense supplement (use the federal worksheet)	452 +		
Working income tax benefit (WITB)	453 +		
Refund of investment tax credit (attach Form T2038(IND))	454 +		
Part XII.2 trust tax credit (box 38 of all T3 slips)	456 +		
Employee and partner GST/HST rebate (attach Form GST370)	457 +		
Children's fitness tax credit Eligible fees 458	x 15% =	459 +	
Tax paid by instalments	476 +		
<b>Provincial or territorial credits</b>	479 +		
Add lines 437 to 479.	These are your <b>total credits.</b>		482 = 2,980 18
Line 435 minus line 482	This is your <b>refund or balance owing.</b>		376 38

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**. Enter the amount below on whichever line applies.



**Direct deposit – Enrol or update** (see line 484 in the guide)  
**You do not have to complete this area every year.** Do not complete it this year if your direct deposit information has not changed.

To enrol for direct deposit, to update your banking information, or to request that all of your CRA payments you may be receiving or owed be deposited into the same account as your T1 refund, complete lines 460, 461, and 462 below.

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number **460** (5 digits) Institution number **461** (3 digits) Account number **462** (maximum 12 digits)

**Ontario opportunities fund**

Amount from line 484 above		1
Your donation to the Ontario opportunities fund	465 -	2
Net refund (line 1 minus line 2)	466 =	3

You can help reduce Ontario's debt by completing this area to donate some or all of your 2015 refund to the Ontario opportunities fund. Please see the provincial pages for details.

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

**Sign here** \_\_\_\_\_  
 It is a serious offence to make a false return.

Telephone **(613) 678-3453** Date **28-02-16**

**490** If a fee was charged for preparing this return, complete the following:  
 Name of preparer: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 EFILE number (if applicable): **489** \_\_\_\_\_

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source [www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), personal information bank CRA PPU 005.

**Do not use this area**

487	488	486
-----	-----	-----



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

Ms  
Celta

Last name

Riden

Mailing address: Apt No – Street No Street name

3440 County Road 10

PO Box RR

City

Vankleek Hill

Prov./Terr.

ON

Postal code

K0B 1R0

### Information about you

Enter your social insurance number (SIN):

545-741-282

Enter your date of birth:

Year Month Day

1987-11-03

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

### 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: celta.riden@gmail.com

### 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 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

DUPLICATE - DO NOT SEND BY MAIL



**Elections Canada** (see the Elections Canada page in the tax guide for details or visit [www.elections.ca](http://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

172

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)		<b>101</b>	25,579	70
Commissions included on line 101 (box 42 of all T4 slips)	<b>102</b>		1,544	31
Wage loss replacement contributions (see line 101 in the guide)	<b>103</b>			
Other employment income		<b>104 +</b>		
Old age security pension (box 18 of the T4A(OAS) slip)		<b>113 +</b>		
CPP or QPP benefits (box 20 of the T4A(P) slip)		<b>114 +</b>		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	<b>152</b>			
Other pensions and superannuation		<b>115 +</b>		
Elected split-pension amount ( <b>attach</b> Form T1032)		<b>116 +</b>		
Universal child care benefit (UCCB)		<b>117 +</b>		
UCCB amount designated to a dependant	<b>185</b>			
Employment insurance and other benefits (box 14 of the T4E slip)		<b>119 +</b>		
Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations ( <b>attach</b> Schedule 4)		<b>120 +</b>		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations				
Interest and other investment income ( <b>attach</b> Schedule 4)		<b>121 +</b>		
Net partnership income: limited or non-active partners only		<b>122 +</b>		
Registered disability savings plan income		<b>125 +</b>		
Rental income	Gross <b>160</b>		Net <b>126 +</b>	
Taxable capital gains ( <b>attach</b> Schedule 3)			<b>127 +</b>	
Support payments received	Total <b>156</b>		Taxable amount <b>128 +</b>	
RRSP income (from all T4RSP slips)			<b>129 +</b>	
Other income	Specify:		<b>130 +</b>	
Self-employment income				
Business income	Gross <b>162</b>		Net <b>135 +</b>	
Professional income	Gross <b>164</b>		Net <b>137 +</b>	
Commission income	Gross <b>166</b>		Net <b>139 +</b>	
Farming income	Gross <b>168</b>		Net <b>141 +</b>	
Fishing income	Gross <b>170</b>		Net <b>143 +</b>	
Workers' compensation benefits (box 10 of the T5007 slip)	<b>144</b>			
Social assistance payments	<b>145 +</b>			
Net federal supplements (box 21 of the T4A(OAS) slip)	<b>146 +</b>			
Add lines 144, 145, and 146 (see line 250 in the guide).	=		▶ <b>147 +</b>	
Add lines 101, 104 to 143, and 147.		This is your <b>total income.</b> <b>150</b>	=	<b>25,579</b> <b>70</b>

DUPLICATE - DO NOT SEND BY MAIL

**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 <b>total income</b> from line 150.	150	25,579	70
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 <b>attach</b> receipts)	208 +		
PRPP <b>employer</b> contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount ( <b>attach</b> 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 ( <b>attach</b> 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 ( <b>attach</b> Schedule 4)			221 +
Deduction for CPP or QPP contributions on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)			222 +
Exploration and development expenses ( <b>attach</b> 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 <b>net income before adjustments.</b>	234 = 25,579 70
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 <b>net income.</b>	236 = 25,579 70

DUPLICATE - DO NOT SEND BY MAIL

### 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 +		
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 ( <b>attach</b> Form T2222)	255 +		
Additional deductions	Specify:	256 +	
Add lines 244 to 256.		257 =	
Line 236 minus line 257 (if negative, enter "0")		This is your <b>taxable income.</b>	260 = 25,579 70

**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	<b>300</b>	11,327	00	1
Age amount (if you were born in 1950 or earlier) (use the federal worksheet)	(maximum \$7,033)	<b>301</b> +			2
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		<b>303</b> +			3
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		<b>305</b> +			4
Family caregiver amount for children under 18 years of age Number of children born for whom you <b>are claiming</b> the family caregiver amount	<b>352</b> × \$2,093 =	<b>367</b> +			5
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)		<b>306</b> +			6
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)		<b>308</b> +	1,092	95	•7
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)		<b>310</b> +			•8
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips	(maximum \$930.60)	<b>312</b> +	480	90	•9
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)		<b>317</b> +			•10
Volunteer firefighters' amount		<b>362</b> +			11
Search and rescue volunteers' amount		<b>395</b> +			12
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,146)	<b>363</b> +	1,146	00	13
Public transit amount		<b>364</b> +			14
Children's arts amount		<b>370</b> +			15
Home buyers' amount		<b>369</b> +			16
Adoption expenses		<b>313</b> +			17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	<b>314</b> +			18
Caregiver amount ( <b>attach</b> Schedule 5)		<b>315</b> +			19
Disability amount (for self) (claim <b>\$7,899</b> , or if you were under 18 years of age, use the federal worksheet)		<b>316</b> +			20
Disability amount transferred from a dependant (use the federal worksheet)		<b>318</b> +			21
Interest paid on your student loans		<b>319</b> +	699	97	22
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)		<b>323</b> +			23
Tuition, education, and textbook amounts transferred from a child		<b>324</b> +			24
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)		<b>326</b> +			25
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1998 or later</b>	<b>330</b>				26
Enter \$2,208 or 3% of line 236 of your return, whichever is <b>less</b> .	-				27
Line 26 minus line 27 (if negative, enter "0")	=				28
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	<b>331</b> +				29
Add lines 28 and 29.	=				▶ 30
Add lines 1 to 25, and line 30.	<b>335</b> =		14,746	82	31
Federal non-refundable tax credit rate			×	15%	32
Multiply line 31 by line 32.	<b>338</b> =		2,212	02	33
Donations and gifts ( <b>attach</b> Schedule 9)		<b>349</b> +			34
Add lines 33 and 34.					
Enter this amount on line 47 on the next page.	<b>Total federal non-refundable tax credits</b> <b>350</b> =		2,212	02	35

Continue on the next page.

### Step 2 – Federal tax on taxable income

Enter your <b>taxable income</b> 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	
25,579   70	37		38		39		40	
Complete the appropriate column depending on the amount on line 36.	37		38		39		40	
Enter the amount from line 36.	25,579   70	-   00	44,701   00	-   00	89,401   00	-   00	138,586   00	37
Line 37 minus line 38 (cannot be negative)	= 25,579   70	=	=	=	=	=	=	38
Multiply line 39 by line 40.	x 15%	x 22%	x 26%	x 29%				39
	= 3,836   96	=	=	=	=	=	=	40
Add lines 41 and 42.	+ 0   00	+ 6,705   00	+ 16,539   00	+ 29,327   00				41
	= 3,836   96	=	=	=	=	=	=	42
								43

### Step 3 – Net federal tax

Enter the amount from line 43.	3,836   96	44
Federal tax on split income (from line 5 of Form T1206)	<b>424</b> +	.45
Add lines 44 and 45.	404 =	3,836   96 ▶ 46
Enter your total federal non-refundable tax credits from line 35 on the previous page.	350	2,212   02 47
Family tax cut ( <b>attach</b> Schedule 1-A)	<b>423</b> +	.48
Federal dividend tax credit	<b>425</b> +	.49
Overseas employment tax credit ( <b>attach</b> Form T626)	426 +	50
Minimum tax carryover ( <b>attach</b> Form T691)	<b>427</b> +	.51
Add lines 47 to 51.	=	2,212   02 ▶ - 2,212   02 52
Line 46 minus line 52 (if negative, enter "0")	<b>Basic federal tax</b> 429 =	1,624   94 53
Federal foreign tax credit ( <b>attach</b> Form T2209)	405 -	54
Line 53 minus line 54 (if negative, enter "0")	<b>Federal tax</b> 406 =	1,624   94 55
Total federal political contributions ( <b>attach</b> receipts)	<b>409</b>	56
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650) <b>410</b>	.57
Investment tax credit ( <b>attach</b> Form T2038(IND))	<b>412</b> +	.58
Labour-sponsored funds tax credit	Net cost <b>413</b>	Allowable credit <b>414</b> +
Add lines 57, 58, and 59.	416 =	▶ - 60
Line 55 minus line 60 (if negative, enter "0")	417 =	1,624   94 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)	<b>415</b> +	.62
Special taxes (see line 418 in the guide)	418 +	63
Add lines 61, 62, and 63.		
Enter this amount on line 420 of your return.	<b>Net federal tax</b> 420 =	1,624   94 64

# 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	25,579	70 3		3
Taxable part of scholarship income reported on line 130	<b>333</b> +	4	<b>384</b> +	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	<b>335</b> +	6	<b>386</b> +	6
Add lines 3 to 6. Enter the amount even if the result is "0".	=	25,579 70 7	<b>387</b> =	7
Add the amounts from line 7 in columns 1 and 2.	<b>Working income</b>		25,579 70	8

### Part B – Adjusted family net income

Net income amount from line 236 of the return	25,579	70 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	<b>388</b> +	10	<b>389</b> +	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.	=	25,579 70 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")	=	25,579 70 14	<b>390</b> =	14
Add the amounts from line 14 in columns 1 and 2.	<b>Adjusted family net income</b>		25,579 70	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	25,579	70	16	
Base amount	-	3,000	00	17
Line 16 minus line 17 (if negative, enter "0")	=	22,579	70	18
Rate	x	25%		19
Multiply line 18 by line 19.	=	5,644	93	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 <b>less</b>		1,015	00	21
Amount from line 15 in Step 1		25,579	70	23
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")	=	14,054	70	25
Rate	x	15%		26
Multiply line 25 by line 26.	=	2,108	21	27
Line 22 minus line 27 (if negative, enter "0")				28
Enter the amount from line 28 on line 453 of your return <b>unless you complete Step 3.</b>			1,015	00

## 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 <b>less</b>				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")	=			37
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 7.5%. Otherwise, enter 15%.	x			38
Multiply line 37 by line 38.	=			39
Line 34 minus line 39 (if negative, enter "0")				40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".				41
Add lines 40 and 41.				42
Enter this amount on line 453 of your return.				

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
<b>Basic WITB</b> Adjusted family net income (line 15 in Step 1)	less than \$18,292	less than \$28,209
<b>WITB disability supplement</b> (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$21,681	less than \$31,595
<b>WITB disability supplement</b> (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.

25,579.70 2

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

(maximum \$53,600) 25,579.70 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) = 22,079.70 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) - 1,092.95 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



# 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		<b>5605</b>	
Basic personal amount	claim <b>\$9,863</b>	<b>5804</b>	9,863	00 1
Age amount (if born in 1950 or earlier) <i>(use the Provincial Worksheet)</i>	<b>(maximum \$4,815)</b>	<b>5808</b> +		2
Spouse or common-law partner amount				
Base amount	9,212	00		
<b>Minus:</b> his or her net income from page 1 of your return	-			
<b>Result:</b> (if negative, enter "0")	=		<b>(maximum \$8,375)</b>	<b>▶ 5812</b> +
Amount for an eligible dependant				
Base amount	9,212	00		
<b>Minus:</b> his or her net income from line 236 of his or her return	-			
<b>Result:</b> (if negative, enter "0")	=		<b>(maximum \$8,375)</b>	<b>▶ 5816</b> +
Amount for infirm dependants age 18 or older <i>(use the Provincial Worksheet)</i>			<b>5820</b> +	5
CPP or QPP contributions:				
<i>(amount from line 308 of your federal Schedule 1)</i>			<b>5824</b> +	1,092 95 •6
<i>(amount from line 310 of your federal Schedule 1)</i>			<b>5828</b> +	•7
Employment insurance premiums:				
<i>(amount from line 312 of your federal Schedule 1)</i>			<b>5832</b> +	480 90 •8
<i>(amount from line 317 of your federal Schedule 1)</i>			<b>5829</b> +	•9
Adoption expenses			<b>(maximum \$12,033)</b>	<b>5833</b> +
Pension income amount			<b>(maximum \$1,364)</b>	<b>5836</b> +
Caregiver amount <i>(use the Provincial Worksheet)</i>			<b>5840</b> +	12
Disability amount (for self) <i>(Claim \$7,968 or, if you were under 18 years of age, use the Provincial Worksheet.)</i>			<b>5844</b> +	13
Disability amount transferred from a dependant <i>(use the Provincial Worksheet)</i>			<b>5848</b> +	14
Interest paid on your student loans <i>(amount from line 319 of your federal Schedule 1)</i>			<b>5852</b> +	699 97 15
Your tuition and education amounts <i>[use and attach Schedule ON(S11)]</i>			<b>5856</b> +	16
Tuition and education amounts transferred from a child			<b>5860</b> +	17
Amounts transferred from your spouse or common-law partner <i>[use and attach Schedule ON(S2)]</i>			<b>5864</b> +	18
Medical expenses: <i>(Read line 5868 in the forms book.)</i>			<b>5868</b>	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>			<b>5872</b> +	22
Add lines 21 and 22.	=		<b>5876</b>	▶ +
Add lines 1 to 18, and line 23.			<b>5880</b> =	12,136 82 24
Ontario non-refundable tax credit rate			<b>x 5.05%</b>	25
Multiply line 24 by line 25.			<b>5884</b> =	612 91 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.	=		<b>5896</b>	▶ +
Add lines 26 and 29.				
Enter this amount on line 42.			<b>Ontario non-refundable tax credits 6150</b> =	612 91 30

Continue on the next page. ▶



Enter the amount from line 59 on the previous page. 678|86 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** × \$421 = + 62

Reduction for dependants with a mental or physical infirmity  
 Number of dependants **6097** × \$421 = + 63

Add lines 61, 62 and 63. = 228|00 64

Enter the amount from line 64. 228|00 × 2 = 456|00 65

Enter the amount from line 60. - 678|86 66

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

Line 60 minus line 67 (if negative, enter "0") = 678|86 68

### Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036. - 69

Line 68 minus line 69 (if negative, enter "0") = 678|86 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** × 25% = - 0|00 71

Line 70 minus line 71 (if negative, enter "0") = 678|86 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. **Ontario health premium** ▶ + 300|00 73

Add lines 72 and 73. = 978|86 74

Enter the result on line 428 of your return. **Ontario tax**

Continue on the next page.

## Ontario Health Premium

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

25,579|70 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 <b>\$20,000</b> <span style="float: right;">▶▶▶</span>	<b>\$0</b>
more than <b>\$20,000</b> , but not more than <b>\$25,000</b> <span style="float: right;">▶▶▶</span>	<input type="text"/> - \$20,000 = <input type="text"/> × 6% = <input type="text"/>
more than <b>\$25,000</b> , but not more than <b>\$36,000</b> <span style="float: right;">▶▶▶</span>	<b>\$300</b>
more than <b>\$36,000</b> , but not more than <b>\$38,500</b> <span style="float: right;">▶▶▶</span>	<input type="text"/> - \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>
more than <b>\$38,500</b> , but not more than <b>\$48,000</b> <span style="float: right;">▶▶▶</span>	<b>\$450</b>
more than <b>\$48,000</b> , but not more than <b>\$48,600</b> <span style="float: right;">▶▶▶</span>	<input type="text"/> - \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>
more than <b>\$48,600</b> , but not more than <b>\$72,000</b> <span style="float: right;">▶▶▶</span>	<b>\$600</b>
more than <b>\$72,000</b> , but not more than <b>\$72,600</b> <span style="float: right;">▶▶▶</span>	<input type="text"/> - \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>
more than <b>\$72,600</b> , but not more than <b>\$200,000</b> <span style="float: right;">▶▶▶</span>	<b>\$750</b>
more than <b>\$200,000</b> , but not more than <b>\$200,600</b> <span style="float: right;">▶▶▶</span>	<input type="text"/> - \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>
more than <b>\$200,600</b> <span style="float: right;">▶▶▶</span>	<b>\$900</b>

*See the privacy notice on your return.*

## T1 – 2015

## Federal Worksheet

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

**Line 437 – Income tax deducted**

T4	Beau's All Natural Brewing company	1,188	63
T4	Joenette Inc	1,758	25
<b>Total income tax deducted</b>			
Enter this amount on line 437 of your return		<b>2,946</b>	<b>88</b>

## 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.	25,579	70		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.	=	25,579	70	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").	=	25,579	70	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)				9
<b>Adjusted net income</b>			25,579	70

**Calculation of GST credit**

Basic Goods and Services Tax Credit.	<b>Claim \$276.00</b>			10
Credit for spouse or supporting person.	<b>Claim \$276.00</b>		276	11
Eligible dependant credit.	<b>Claim \$276.00</b>			12
Credit for qualified children: <span style="float: right;">Number of qualified children</span>	<b>× \$145.00</b>			13
<b>Calculation of single supplement: (if line 11 and 12 are zero)</b>				
Adjusted net income from line 9.	25,579	70		14
Base amount.	-	8,948	00	15
Line 14 minus line 15.	<b>Income over base amount</b>	=	16,631	70
Enter 2% of line 16 or \$145 whichever is less			145	17
Single-parent family supplement.	<b>Claim \$145.00</b>			18
Add lines 10 through 13, and 17 through 18.			=	421
				00
Adjusted net income from line 9.	25,579	70		20
Base amount.	-	35,926	00	21
Line 20 minus line 21.	<b>Income over base amount</b>	=	0	00
Enter 5% of line 22.				23
Line 19 minus line 23.			=	421
				00
<b>Goods and Services Tax Credit (if line 24 is less than \$1, enter zero).</b>			421	00
<b>GST/HST credit quarterly amount:</b>				
July 2016	105	25	January 2017	105
October 2016	105	25	April 2017	105
				25

### Estimated Ontario Trillium Benefit (OTB) for July 2016 to June 2017 and the Ontario Senior Homeowners' Property Tax Grant (OSHPTG) 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.	25,579 70	1
Universal child care benefit repayment (line 213).	+	+
Registered disability savings plan income repayment (include in line 232).	+	+
Add lines 1 through 3.	= 25,579 70	= 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").	= 25,579 70	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	<b>Adjusted family net income</b>	<b>= 25,579 70</b> 9

#### A - Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	<b>Claim \$291.00</b>	291 00	10
Credit for your spouse or common-law partner.	<b>Claim \$291.00</b>	+	11
Eligible dependant credit.	<b>Claim \$291.00</b>	+	12
Credit for children.	Number of children: <b>x \$291.00</b>	+	13
Add lines 10 through 13.		= 291 00	14
Adjusted family net income from line 9.	25,579 70		15
• If you are a single individual with no children, enter <b>\$22,388</b> .			
• If you are a single parent, or are married or living common-law, enter <b>\$27,985</b> .			
Line 15 minus line 16.	- 22,388 00		16
Enter 4% of line 17.	= 3,191 70		17
Line 14 minus line 18 (Eligible only if the result is more than \$2).		- 127 67	18
		= 163 33	19
	<b>Estimated Ontario Sales Tax Credit (OSTC)</b>		

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

##### Occupancy cost:

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

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

Add lines 30 and 35. **Energy and property tax components** =            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            -           ) × 2% (if negative, enter "0") ▶ -            37

Line 36 minus line 37 (if negative, enter "0"). =            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)** =           

**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

• If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$39,179**.

• If you **have** a spouse, common-law partner or qualified dependant, enter **\$50,373**.            49

Line 48 minus line 49 (if negative, enter "0"). =            50

Multiply line 50 by line 51.            ×            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).            163 33 54

Estimated Ontario Energy and Property Tax Credit (OEPTC) (line 46). +            55

Estimated Northern Ontario Energy Credit (NOEC) (line 53). +            56

Add lines 54, 55 and 56. =            163 33 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** =            13 61 59

July	2016	<u>          </u>	163	33	January	2017	<u>          </u>
August	2016	<u>          </u>			February	2017	<u>          </u>
September	2016	<u>          </u>			March	2017	<u>          </u>
October	2016	<u>          </u>			April	2017	<u>          </u>
November	2016	<u>          </u>			May	2017	<u>          </u>
December	2016	<u>          </u>			June	2017	<u>          </u>

**E – Estimated Ontario Senior Homeowners' Property Tax Grant (OSHP TG)**

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
<b>RRSP/PRPP deduction (per line 208)</b>	=	<b>0</b> 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)		25,579	1
Union, professional or like dues (line 212)	-		2
Employment expenses (line 229)	-		3
<b>Subtotal (employment income)</b>	=	<b>25,579</b>	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
<b>Subtotal - total eligible income</b>	=	<b>25,579</b>	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
<b>Subtotal - amount to be deducted</b>	-		19
<b>2015 earned income</b>	=	<b>25,579</b>	20
Amount from line 20	25,579	x 18% ▶ =	4,604 A
RRSP/PRPP dollar limit for 2016		=	<b>25,370</b> B
Enter the amount from line A or B, <b>whichever is less</b>			4,604 21
Total PA from 2015			- 22
<b>Maximum RRSP/PRPP deduction in 2016 before PSPA</b>	=	<b>4,604</b>	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
<b>Eligible RRSP/PRPP Room</b>	=	<b>0</b>	4
Maximum RRSP/PRPP deduction in 2016 based on 2015 earned income (table D, line 23)	+	4,604	5
<b>Maximum RRSP/PRPP deduction limit for 2016</b>	=	<b>4,604</b>	6

## Table G - Calculation of RRSP/PRPP contribution limit 2016

Maximum RRSP/PRPP deduction limit for 2016 (table E, line 6)		4,604	1
Undeducted premiums (table F, line 3)	-		2
<b>RRSP/PRPP contribution limit for 2016</b>	=	<b>4,604</b>	3

# 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	1,625	09	1
Revised refundable Quebec abatement	440	-		2
Actual federal tax	420	1,624	94	3
Actual refundable Quebec abatement	440	+		4
Federal tax payable on the additional income	=	0	15	5
Additional income	÷	1	00	6
	x	100		7
<b>Federal marginal tax rate</b>	=	15 %		8

## Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	428	978	92	1
Actual provincial tax	428	-	978	86
Provincial tax payable on the additional income	=	0	06	3
Additional income	÷	1	00	4
	x	100		5
<b>Provincial marginal tax rate</b>	=	6 %		6

## Revised federal taxable income

Taxable income (line 260)	260	25,579	70	1
Additional income		+	1	00
<b>Revised federal taxable income</b>	260	=	25,580	70

## Chart A – Revised federal tax

Revised taxable income	260	25,580	70	1
Federal tax		3,837	11	2
Federal tax on split income (T1206)	424	+		3
Add lines 2 and 3.	404	=	3,837	11
Federal non-refundable tax credits	350	-	2,212	02
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
Line 4 minus lines 5 through 9. If negative, enter 0.				
<b>Basic federal tax</b>	429	=	1,625	09
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				
<b>Federal tax</b>	406	=	1,625	09
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
Line 15 minus lines 16 through 19, or line 20. If negative, enter 0.				
<b>Federal tax</b>		=	1,625	09
T1206 line 14	21			
Line 20 or line 21, whichever is more.	417	=	1,625	09
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.				
<b>Revised federal tax</b>	420	=	1,625	09

## Chart D – Revised Ontario tax and credits

Revised taxable income		260	<u>25,580</u>	<u>70</u>	100
Ontario tax on taxable income		39	<u>1,291</u>	<u>83</u>	110
Ontario tax on split income (T1206)		<b>6151</b>	+		130
Add lines 110 and 130		41	=	<u>1,291</u>	<u>140</u>
Ontario non-refundable tax credits	<b>6150</b>			<u>612</u>	<u>150</u>
Ontario overseas employment tax credit (T626)	<b>6153</b>	+			170
Add lines 150 and 170.		44	-	<u>612</u>	<u>190</u>
Line 140 <b>minus</b> line 190. <b>If negative, enter 0.</b>		45	=	<u>678</u>	<u>200</u>
Ontario minimum tax carryover		<b>6154</b>	-		205
Line 200 <b>minus</b> line 205. <b>If negative, enter 0.</b>		51	=	<u>678</u>	<u>207</u>
Provincial additional tax for minimum tax purposes (T691)		52	+		210
Add lines 207 and 210		53	=	<u>678</u>	<u>220</u>
First surtax threshold amount				<u>4,418</u>	<u>00</u>
First surtax rate	x			<u>20</u>	<u>%</u>
(Line 220 - line 310) x line 320. <b>If negative, enter 0.</b>		<b>Ontario first surtax</b>	50	+	<u>0</u>
Second surtax threshold amount				<u>5,654</u>	<u>00</u>
Second surtax rate	x			<u>36</u>	<u>%</u>
(Line 220 - line 330) x line 340. <b>If negative, enter 0.</b>		<b>Ontario second surtax</b>	55	+	<u>0</u>
Add lines 220 to 360.		57	=	<u>678</u>	<u>92</u>
Ontario dividend tax credit		<b>6152</b>	-		380
Line 370 <b>minus</b> line 380. <b>If negative, enter 0.</b>		59	=	<u>678</u>	<u>92</u>
Basic reduction	61			<u>228</u>	<u>00</u>
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	=		<u>228</u>	<u>00</u>
Amount from line 570 x 2	65			<u>456</u>	<u>00</u>
Amount from line 400	66	-		<u>678</u>	<u>92</u>
Line 621 <b>minus</b> line 622. <b>If negative, enter 0.</b>		<b>Ontario tax reduction</b>	67	-	<u>0</u>
Line 400 <b>minus</b> line 700. <b>If negative, enter 0.</b>		68	=	<u>678</u>	<u>92</u>
Provincial foreign tax credit (T2036)		69	-		1000
Community food program donation tax credit for farmers		71	-		1350
Line 800 <b>minus</b> lines 1000 through 1400. <b>If negative, enter 0.</b>		72	=	<u>678</u>	<u>92</u>
Ontario Health Premium		73	+	<u>300</u>	<u>00</u>
Add lines 7000 and 8000.		<b>Revised Ontario tax</b>	<b>428</b>	=	<u>978</u>
				<u>92</u>	<u>9000</u>

# Summary of carryforward amounts to 2016



Name: **Celta Riden**

SIN: 545-741-282

Subject	Amount	Reference form
<b>GST</b> GST rebate (excluding portion for eligible CCA)		GST-370 line 16
<b>CNIL</b> Expense Income		T936 line 16 T936 line 19
<b>RPP</b> RPP pre-1990 contributions (not a contributor) RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.24) RPP schedule (Area E I.25)
<b>RRSP</b> Eligible amount Room from previous years PSPA from previous year Undeducted premiums Transitional amount	4,604	RRSP schedule (Table D) RRSP schedule (Table E) RRSP schedule (Table E) RRSP schedule (Table F) RRSP schedule (Table F)
<b>HOME BUYER'S PLAN</b> Outstanding amount to repay Number of years left Amount to repay annually		RRSP schedule (Table H) RRSP schedule (Table H) RRSP schedule (Table H)
<b>LLP</b> Outstanding amount to repay Number of years left Amount to repay annually		RRSP schedule (Table K) RRSP schedule (Table K) RRSP schedule (Table K)
<b>DONATIONS</b> Donations		Charitable donations schedule
<b>TUITION</b> Tuition and educations amounts Tuition and educations amounts - Provincial Interest paid on a student loan		Schedule 11, line 25 Schedule 11 P, line 21 Supporting documents
<b>INVESTMENT TAX CREDIT</b> Investment tax credit		T2038 column 9
<b>ALTERNATIVE MINIMUM TAX</b> Alternative minimum tax		T691 line 129
<b>FOREIGN BUSINESS TAX CREDIT</b> Foreign business tax credit		Schedule of foreign income
<b>MOVING EXPENSES</b> Moving expenses		T1M
<b>PROVINCIAL TAX CREDITS</b> Venture capital tax credit Equity tax credit Logging tax credit Community Enterprise Development tax credit Small Business Investment tax credit		BC479 T1285 BC428 T1256 NB428, YT479

# Employment income summary - 2015

Employer Name: **Beau's All Natural Brewing company**  
 Province of employment: **Ontario**

**T4**  
**STATEMENT OF REMUNERATION PAID**

Employment income - <i>line 101</i> <b>14</b> 11,141 43	Employee's CPP contributions - <i>line 308</i> <b>16</b> 491 52	Employee's QPP contributions - <i>line 308</i> <b>17</b>	Employee's EI premiums - <i>line 312</i> <b>18</b> 209 45
RPP contributions - <i>line 207</i> <b>20</b>	Income tax deducted - <i>line 437</i> <b>22</b> 1,188 63	EI insurable earnings <b>24</b> 11,141 43	CPP pensionable earnings <b>26</b> 11,141 43
QPP pensionable earnings <b>26</b>	Board and lodging (included in box 14) <b>30</b>	Employee's home-relocation loan deduction - <i>line 248</i> <b>37</b>	Security options deduction 110(1)(d) - <i>line 249</i> <b>39</b>
Other taxable allowances and benefits (included in box 14) <b>40</b>	Security options deduction 110(1)(d.1) - <i>line 249</i> <b>41</b>	Employment commissions - <i>line 102</i> <b>42</b>	Canadian Forces personnel & police deduction - <i>line 244</i> <b>43</b>
Union dues - <i>line 212</i> <b>44</b>	Charitable donations - <i>line 349</i> <b>46</b>	Pension adjustment - <i>line 206</i> <b>52</b>	Provincial parental insurance plan <b>55</b>
PPIP insurable earnings <b>56</b>	Eligible retiring allowances <i>line 130</i> <b>66</b>	Non-eligible retiring allowances <i>line 130</i> <b>67</b>	Status Indian employee (included in box 14) <b>71</b>
Pre-1990 past service contributions while a contributor <b>74</b>	Pre-1990 past service contributions while not a contributor <b>75</b>	Worker's compensation benefits repaid to the employer - <i>line 229</i> <b>77</b>	Emergency services volunteer allowance <b>87</b>
Public transit pass - <i>line 364</i> <b>84</b>	Employee-paid premiums for private health services plans - <i>line 330</i> <b>85</b>	Clergy's housing allowance (included in box 30) <b>30</b>	

Employer Name: **Joenette Inc**  
 Province of employment: **Ontario**

**T4**  
**STATEMENT OF REMUNERATION PAID**

Employment income - <i>line 101</i> <b>14</b> 14,438 27	Employee's CPP contributions - <i>line 308</i> <b>16</b> 634 73	Employee's QPP contributions - <i>line 308</i> <b>17</b>	Employee's EI premiums - <i>line 312</i> <b>18</b> 271 45
RPP contributions - <i>line 207</i> <b>20</b>	Income tax deducted - <i>line 437</i> <b>22</b> 1,758 25	EI insurable earnings <b>24</b> 14,438 27	CPP pensionable earnings <b>26</b> 14,438 27
QPP pensionable earnings <b>26</b>	Board and lodging (included in box 14) <b>30</b>	Employee's home-relocation loan deduction - <i>line 248</i> <b>37</b>	Security options deduction 110(1)(d) - <i>line 249</i> <b>39</b>
Other taxable allowances and benefits (included in box 14) <b>40</b>	Security options deduction 110(1)(d.1) - <i>line 249</i> <b>41</b>	Employment commissions - <i>line 102</i> <b>42</b> 1,544 31	Canadian Forces personnel & police deduction - <i>line 244</i> <b>43</b>
Union dues - <i>line 212</i> <b>44</b>	Charitable donations - <i>line 349</i> <b>46</b>	Pension adjustment - <i>line 206</i> <b>52</b>	Provincial parental insurance plan <b>55</b>
PPIP insurable earnings <b>56</b>	Eligible retiring allowances <i>line 130</i> <b>66</b>	Non-eligible retiring allowances <i>line 130</i> <b>67</b>	Status Indian employee (included in box 14) <b>71</b>
Pre-1990 past service contributions while a contributor <b>74</b>	Pre-1990 past service contributions while not a contributor <b>75</b>	Worker's compensation benefits repaid to the employer - <i>line 229</i> <b>77</b>	Emergency services volunteer allowance <b>87</b>
Public transit pass - <i>line 364</i> <b>84</b>	Employee-paid premiums for private health services plans - <i>line 330</i> <b>85</b>	Clergy's housing allowance (included in box 30) <b>30</b>	

**Employment income summary - 2015** (continued)**TOTAL****T4  
STATEMENT OF REMUNERATION PAID**

Employment income - line 101

14 25,579 70

Employee's CPP contributions - line 308

16 1,126 25

Employee's QPP contributions - line 308

17

Employee's EI premiums - line 312

18 480 90

RPP contributions - line 207

20

Income tax deducted - line 437

22 2,946 88

EI insurable earnings

24 25,579 70

CPP pensionable earnings

26 25,579 70

QPP pensionable earnings

26

Board and lodging  
(included in box 14)

30

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

37

39

Other taxable allowances and benefits  
(included in box 14)

40

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

41

Employment commissions - line 102

42 1,544 31

Canadian Forces personnel  
& police deduction - line 244

43

Union dues - line 212

44

Charitable donations - line 349

46

Pension adjustment - line 206

52

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

Pre-1990 past service contributions  
while a contributor

74

Pre-1990 past service contributions  
while not a contributor

75

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

77

Emergency services  
volunteer allowance

87

Public transit pass - line 364

84

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

85

Clergy's housing allowance (included in box 30)

30