



UFile 2015

Tax return for 2015 prepared for

Pasler Riden

by *UFile for Windows*

Executive summary

for 2015 taxation year



	Taxpayer		
Name	Pasler Riden		
Social insurance number	556-035-715		
Date of birth	21-08-1993		
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	pasler.riden@gmail.com		

Federal return

	Taxpayer		
Total income	150	35,058	
Net income	236	35,058	
Taxable income	260	35,058	
Marginal tax rate		20%	
Average tax rate (total income taxes paid ÷ total income)		12.9%	
Total tax payable	435	4,515	
Balance due (refund)	484 or 485	85	

Child tax benefit			
GST/HST credit		421	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2016		6,310	
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	Pasler Riden
Social insurance number	556-035-715
Date of birth	21-08-1993
Province of residence	Ontario
Street	3440 County Road 10
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Postal code	K0B 1R0
Home phone number	(613) 678-3453
Email address	pasler.riden@gmail.com

Federal return

Total income

Employment income	101		Taxpayer	35,057	60
Add lines 101, 104 to 143, and 147.		This is your total income.	150	=	35,057 60

Net income

Line 150 minus line 233 (if negative, enter "0")		This is your net income before adjustments.	234	=	35,057 60
Line 234 minus line 235 (if negative, enter "0")		This is your net income.	236	=	35,057 60

Taxable income

Line 236 minus line 257 (if negative, enter "0")		This is your taxable income.	260	=	35,057 60
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Step 1 - Federal non-refundable tax credits

Basic personal amount	300				11,327	00
CPP or QPP contributions: through employment	308	+			1,562	10
Employment Insurance premiums	312	+			659	08
Canada employment amount	363	+			1,146	00
Medical expenses for self, spouse or common-law partner, and your child	330			155	99	
Minus: \$2,208 or 3% of line 236, whichever is less		-			1,051	73
			Add lines 300 to 332.	335	=	14,694 18
			Multiply the amount on line 335 by 15%.	338	=	2,204 13
Total federal non-refundable tax credits:			add lines 338 and 349.	350	=	2,204 13

Step 3 - Net federal tax

Tax on taxable income	(C)			5,258	64	
			Add lines (C) and 424.	404		5,258 64
Enter the amount from line 350.	350				2,204	13
			Add lines 350 to 427.		-	2,204 13
			Basic federal tax (if negative, enter "0")	429	=	3,054 51
			Federal tax	406	=	3,054 51
			Line 406 minus line 416 (if negative, enter "0")	417	=	3,054 51

Refund or Balance owing

Net federal tax:			add lines 417, 415 and 418.	420	=	3,054 51
Provincial or territorial tax				428	+	1,460 16
			This is your total payable.	435	=	4,514 67
Total income tax deducted	437				4,429	38
CPP overpayment	448	+			0	02
			These are your total credits.	482	-	4,429 40
			Line 435 minus line 482		=	85 27
			Refund	484		0 00
			Balance owing	485		85 27

Additional information

Marginal tax rate					20%	
Average tax rate (total income taxes paid ÷ total income)					12.9%	
GST/HST credit					421	00
Total RRSP deduction limit - 2016					6,310	26

Tax return Summary for 2015 taxation year

Taxpayer

Capital gain exemption available

500,000|00

Name **Pasler Riden**

SIN **556-035-715**

Date of birth **21-08-1993**

	2015	2014		2015	2014
Employment income	101	35,058	Amount for infirm dependants age 18 or older	306	
Other employment income	104		CPP or QPP contributions - employment	308	1,562
Old age security pension	113		CPP or QPP contributions - self-employment	310	
CPP or QPP benefits	114		EI premiums - employment	312	659
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	
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	156
Social assistance payments	145		Allowable medical expenses for other dep.	331	
Net federal supplements	146		Medical deduction	332	
Total income	150	35,058	Total	335	14,694
Pension adjustment	206		Total @ 15%	338	2,204
Registered pension plan deduction	207		Donations and gifts	349	
RRSP deduction	208		Total federal non-refundable tax credits	350	2,204
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	3,055
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	3,055
Deduction for CPP or QPP contributions	222		WITB advance payments received	415	
Deduction for PPIP premiums	223		Net federal tax	420	3,055
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	1,460
Social benefits repayment	235		Yukon First Nations tax	432	
Net income	236	35,058	Total payable	435	4,515
Canadian Forces personnel and police deduc.	244		Deducted at source	437	4,429
Employee home relocation loan deduction	248		Transfer 45%	438	
Security options deductions	249		Line 437 - 438	439	
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	0
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	
Taxable income	260	35,058	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	4,429
			Refund	484	
			Balance owing	485	85

Assembly Instructions



Name: **Pasler Riden**

SIN: 556-035-715

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

**Mr.
Pasler**

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):

556-035-715

Year Month Day

Enter your date of birth:

1993-08-21

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: pasler.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 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 or departure **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

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CRA Version



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 35 057,60
This is your **total income**. 150 35 057,60

Net income

This is your **net income**. 236 35 057,60

Taxable income

This is your **taxable income**. 260 35 057,60

Federal schedules

Schedule 1

300	11,327.00	308	1,562.10	•	312	659.08	•	330	155.99	335	14,694.18
338	2,204.13	350	2,204.13		363	1,146.00					

Schedule 8

5034	1,562.12	•	5549	35,057.60
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Provincial and territorial forms

Form 428

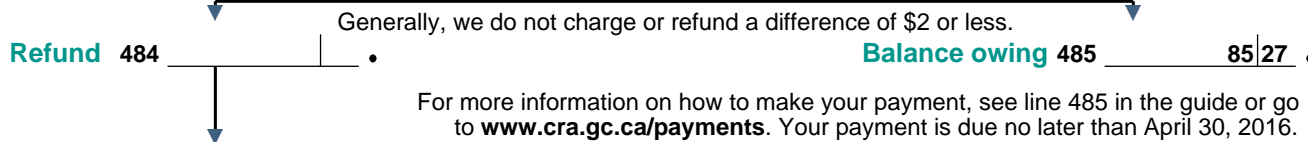
5605		5804	9,863.00	5824	1,562.10	•	5832	659.08	•	5868	155.99
5880	12,084.18	5884	610.25	6150	610.25						

Refund or balance owing

Net federal tax: enter the amount from line 64 of Schedule 1	420	3,054	51
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 +		
Provincial or territorial tax	428 +	1,460	16
Add lines 420, 421, 430, 422, and 428.	This is your total payable.		435 = 4,514 67
Total income tax deducted	437	4,429	38
Refundable Quebec abatement	440 +		
CPP overpayment (enter your excess contributions)	448 +	0	02
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 × 15% =	459 +		
Tax paid by instalments	476 +		
Provincial or territorial credits	479 +		
Add lines 437 to 479.	These are your total credits.		482 = 4,429 40
Line 435 minus line 482	This is your refund or balance owing.		85 27

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 **18-03-16**

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, personal information bank CRA PPU 005.

Do not use this area	487	488	486
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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

Mr.

Pasler

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):

556-035-715

Enter your date of birth:

Year Month Day

1993-08-21

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: pasler.riden@gmail.com

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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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	35,057	60
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 +			
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +			
Add lines 144, 145, and 146 (see line 250 in the guide).	=	▶ 147 +		
Add lines 101, 104 to 143, and 147.		This is your total income. 150	=	35,057 60

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	35,057	60
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 = 35,057 60
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 = 35,057 60

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 (attach 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 taxable income.	260 = 35,057 60

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 +	1,562	10	•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 +	659	08	•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 +	1,146	00	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		155	99	26
Enter \$2,208 or 3% of line 236 of your return, whichever is less .	-		1,051	73	27
Line 26 minus line 27 (if negative, enter "0")	=		0	00	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.	=		0	00	▶ 332 +
Add lines 1 to 25, and line 30.		335 =	14,694	18	31
Federal non-refundable tax credit rate		x	15%		32
Multiply line 31 by line 32.		338 =	2,204	13	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 =	2,204	13	35

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your taxable income from line 260 of your return.	35,057 60		36	
Complete the appropriate column depending on the amount on line 36.	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.	35,057 60			37
	- 0 00	- 44,701 00	- 89,401 00	- 138,586 00
Line 37 minus line 38 (cannot be negative)	= 35,057 60	=	=	=
	x 15%	x 22%	x 26%	x 29%
Multiply line 39 by line 40.	= 5,258 64	=	=	=
	+ 0 00	+ 6,705 00	+ 16,539 00	+ 29,327 00
Add lines 41 and 42.	= 5,258 64	=	=	=

Step 3 – Net federal tax

Enter the amount from line 43.		5,258 64	44
Federal tax on split income (from line 5 of Form T1206)	424 +		•45
Add lines 44 and 45.	404 =	5,258 64	▶ 5,258 64 46
Enter your total federal non-refundable tax credits from line 35 on the previous page.	350	2,204 13	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.	=	2,204 13	▶ - 2,204 13 52
Line 46 minus line 52 (if negative, enter "0")		Basic federal tax 429 =	3,054 51 53
Federal foreign tax credit (attach Form T2209)	405 -		54
Line 53 minus line 54 (if negative, enter "0")		Federal tax 406 =	3,054 51 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 =	3,054 51 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 +		63
Add lines 61, 62, and 63.			
Enter this amount on line 420 of your return.		Net federal tax 420 =	3,054 51 64

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.

35,057.60 2

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

(maximum \$53,600) 35,057.60 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) = 31,557.60 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) - 1,562.10 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)	373	+		2
Add lines 1 and 2 (if negative enter "0").			=	3
Basic exemption Line 3 minus line 4			-	4
CPP rate			=	5
CPP pensionable earnings (maximum \$53,600)*			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.			9.9%	7
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.				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)	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)	399	+		3
Add lines 1, 2, and 3.			=	4
Enter the amount from line 6 of Part 3.				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	6
Enter the amount from line 7 of Part 3.	-		7	7
Line 6 minus line 7 (if negative, enter "0")			=	8
Line 5 minus line 8 (if negative, enter "0")				9
Multiply the amount from line 9 by 20.202.				10
Enter the amount from line 1 of Part 3.				11
Enter the amount from line 4 of Part 3.				12
Line 11 minus line 12 (if negative, enter "0")			=	13
Enter the amount from line 10.				14
Line 13 minus line 14 (if negative, enter "0")			=	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	17
Line 4 minus line 13 (if negative, enter "0")	-		18	18
Line 17 minus line 18 (if negative, enter "0")			=	19
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")				20
Multiply the amount from line 20 by 9.9%.				21
Multiply the amount from line 8 of Part 3 (if positive only) by 2.				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
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.				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.

See the privacy notice on your return.

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**.

35,057|60 31

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	35,057 60					32
Line 32 minus line 33 (cannot be negative)	- 0 00	- 40,922 00	- 81,847 00	- 150,000 00	- 220,000 00	33
	= 35,057 60	=	=	=	=	34
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	35
Multiply line 34 by line 35.	= 1,770 41	=	=	=	=	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	= 1,770 41	=	=	=	=	38

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

1,770|41 39

Enter your Ontario tax on split income from Form T1206.

6151 + .40

Add lines 39 and 40.

= 1,770|41 41

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

610|25 42

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

x 38.5% = **6153** + .43

Add lines 42 and 43.

= 610|25 ▶ - 610|25 44

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

= 1,160|16 45

Ontario minimum tax carryover:

Enter the amount from line 45.

1,160|16 46

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

- 47

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

= 1,160|16 48

Amount from line 427 of your federal Schedule 1

x 33.67% = 49

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

6154 - .50

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

= 1,160|16 51

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

x 33.67% = 52

Add lines 51 and 52.

= 1,160|16 53

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 1,160|16 minus \$4,418) x 20% (if negative, enter "0") = 0|00 54

(Line 53 1,160|16 minus \$5,654) x 36% (if negative, enter "0") = + 0|00 55

Add lines 54 and 55.

= ▶ + 0|00 56

Add lines 53 and 56.

= 1,160|16 57

Ontario dividend tax credit:

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

6152 - .58

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

= 1,160|16 59

Continue on the next page.

Enter the amount from line 59 on the previous page. 1,160|16 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. - 1,160|16 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") = 1,160|16 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") = 1,160|16 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") = 1,160|16 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. = 1,460|16 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.

35,057|60 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.

**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)		35,057	60	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)	=	35,057	60
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)		659	11	4
Total premiums payable: enter the amount from line 10 of Schedule 13		+		5
Add lines 4 and 5.		=	659	11
Line 3 minus \$2,000 (if negative, enter "0")			33,057	60
Line 6 minus line 7 (if negative, enter "0")		=	0	00
Total premiums deducted:				
Residents of other than Quebec (box 18 and box 55 of your T4 slips)			659	11
Quebec residents (from box 18 of your T4 slips)				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)	-	659	08
Line 9 minus line 10 (if negative, enter "0")		=	0	03
Enter the amount from line 8 or line 11, whichever is greater .	Employment insurance overpayment		0	03
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.				

T1-2015

Medical expenses for the year ending 31-12-2015

Line 330 - Medical expenses for self, spouse or common-law partner, and your dependent children born in 1998 or later

Patient's Name: Pasler Riden

Details of expense

Employee-paid premiums for private health services plans (T4 box 85)	155 99	
	Subtotal ▶	155 99

Carry the result to line 330.

Total medical expenses claimed	330	155 99
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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 4,429|38

Total income tax deducted

Enter this amount on line 437 of your return = 4,429|38

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.	35,057	60		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.	=	35,057	60	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").	=	35,057	60	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted net income			35,057 60

Calculation of GST credit

Basic Goods and Services Tax Credit.	Claim \$276.00			10
Credit for spouse or supporting person.	Claim \$276.00		276	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.	35,057	60		14
Base amount.	-	8,948		15
Line 14 minus line 15.	Income over base amount		=	26,109 60
Enter 2% of line 16 or \$145 whichever is less			+	145 00
Single-parent family supplement.	Claim \$145.00		+	18
Add lines 10 through 13, and 17 through 18.			=	421 00
Adjusted net income from line 9.	35,057	60		20
Base amount.	-	35,926		21
Line 20 minus line 21.	Income over base amount		=	0 00
Enter 5% of line 22.			-	23
Line 19 minus line 23.			=	421 00
Goods and Services Tax Credit (if line 24 is less than \$1, enter zero).				421 00
GST/HST credit quarterly amount:				
July 2016	105	25	January 2017	105 25
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.	35,057 60	1
Universal child care benefit repayment (line 213).	+	+
Registered disability savings plan income repayment (include in line 232).	+	+
Add lines 1 through 3.	= 35,057 60	= 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").	= 35,057 60	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income	= 35,057 60 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.	35,057 60		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.	= 12,669 60		17
Line 14 minus line 18 (Eligible only if the result is more than \$2).		- 506 78	18
		= (215 78)	19
	Estimated Ontario Sales Tax Credit (OSTC)		

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.	x 20% =		20
Property tax paid in Ontario for 2015. Enter the amount from box 6112 in Part A of Form ON-BEN.		+	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	=	23
1. Energy Component: Long term care home Enter the amount from box 6123 in Part A of Form ON-BEN.	x 20% =		24
Home energy costs on a reserve Enter the amount from box 6121 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 \$224 , whichever is less .	Energy component	=	30
2. Property Tax Component: Occupancy cost from line 23.	x 10% =		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 .			32
If under 64 years of age: Enter \$56 .			
If 64 years of age or older: Enter \$476 .		+	33
Add lines 32 and 33.		=	34
Enter the amount from line 23 or line 34, whichever is less .	Property tax component	=	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). _____ 0.00 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. = _____ 0.00 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 = _____ 0.00 59

July	2016	0.00	January	2017	
August	2016		February	2017	
September	2016		March	2017	
October	2016		April	2017	
November	2016		May	2017	
December	2016		June	2017	

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)		35,057	1
Union, professional or like dues (line 212)	-		2
Employment expenses (line 229)	-		3
Subtotal (employment income)	=	35,057	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	=	35,057	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	=	35,057	20
Amount from line 20	35,057	x 18% ▶ =	6,310 A
RRSP/PRPP dollar limit for 2016		=	25,370 B
Enter the amount from line A or B, whichever is less			6,310 21
Total PA from 2015			- 22
Maximum RRSP/PRPP deduction in 2016 before PSPA	=	6,310	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)	+	6,310	5
Maximum RRSP/PRPP deduction limit for 2016	=	6,310	6

Table G - Calculation of RRSP/PRPP contribution limit 2016

Maximum RRSP/PRPP deduction limit for 2016 (table E, line 6)		6,310	1
Undeducted premiums (table F, line 3)	-		2
RRSP/PRPP contribution limit for 2016	=	6,310	3

**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	2016-03-09
014G		
Taxpayer's Data		
Taxpayer's Given Name	Change of Name Indicator [2=Yes]	
Taxpayer's Surname		
Address Data		
Care of Line		
Street	3440 County Road 10	
City	Vankleek Hill	
Province	Telephone Area Code	613
Postal Code	Telephone Local Number	6783453
Same Home/Mailing Address [1=Yes, 2=No]	1	
Date of the Move		
Basic Data		Residency Data
Tax Year	2015	Year End Province of Residence
Social Insurance Number	556035715	Current Province of Residence
Date of Birth	1993-08-21	Aboriginal Land Residency Indicator [1=Yes, 2=No]
Marital Status	6	Yukon First Nation Settlement Number
Spouse Self Employed [0=No, 1=Yes]	0	First Nation Identification Indicator [1=Yes, 2=No]
Date of Entry		North West Territories First Nation Residency Code
Prior Year Submission [0=No, 1=Yes]	0	
Elections Canada Data		
Canadian Citizenship Indicator [1=Yes, 2=No]	1	Elections Canada Authorization Indicator [01=Yes, 02=No]
02		
Contact Data		
Correspondence Language Code [1=English, 2=French]	1	Alternate Address Authorization Code
Tax Preparer Authorization Code [1=Yes]		Expiry Date of the Tax Preparer Authorization Code
Pre-Assessment Review Contact Code		Post-Assessment Review Contact Code
Taxpayer's Email Address	pasler.riden@gmail.com	
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	00000000
Spouse's Net Income	Spouse's Universal Child Care Benefit Amount	0
Spouse's Universal Child Care Repayment 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	35057	Employment income per T4 slips
150	35057	Total income (or loss)
260	35057	Taxable income
428	146016	Provincial or territorial tax
435	451467	Total payable
437	442938	Total income tax deducted from information slips
448	2	CPP overpayment
485	8527	Balance owing
490	2	Prepared by (1=3rd party, 2=Client, or 3=Discounted)
300	11327	Basic personal amount
312	65908	Employment insurance premiums
363	1146	Canada employment amount
335	14694	Gross non-refundable tax credits before donations and gifts
338	2204	Non-refundable tax credits before donations and gifts
350	2204	Total federal non-refundable tax credits
406	305451	Federal tax
417	305451	Fed. tax before additional tax on RESP accumulated inc. payments

Field	Value	Description
5804	9863	Basic personal amount
5824	156210	Canada or Quebec pension plan contributions
5832	65908	Employment insurance premiums
5868	155	Medical expenses
5880	12084	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	610	Provincial non-refundable tax credits before donations and gifts
6150	610	Provincial non-refundable tax credits
308	156210	CPP contributions through employment
5478	35057	E.I. insurable earnings (T4's other than T4 fishers income)
5549	35057	Total CPP pensionable earnings
5034	156212	Total CPP contributions withheld
5028	65911	Total employment insurance premiums

Summary of carryforward amounts to 2016



Name: **Pasler Riden**

SIN: **556-035-715**

Subject	Amount	Reference form
GST GST rebate (excluding portion for eligible CCA)		GST-370 line 16
CNIL Expense Income		T936 line 16 T936 line 19
RPP RPP pre-1990 contributions (not a contributor) RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.24) RPP schedule (Area E I.25)
RRSP Eligible amount Room from previous years PSPA from previous year Undeducted premiums Transitional amount	6,310	RRSP schedule (Table D) RRSP schedule (Table E) RRSP schedule (Table E) RRSP schedule (Table F) RRSP schedule (Table F)
HOME BUYER'S PLAN Outstanding amount to repay Number of years left Amount to repay annually		RRSP schedule (Table H) RRSP schedule (Table H) RRSP schedule (Table H)
LLP Outstanding amount to repay Number of years left Amount to repay annually		RRSP schedule (Table K) RRSP schedule (Table K) RRSP schedule (Table K)
DONATIONS Donations		Charitable donations schedule
TUITION 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
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 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 - line 101

14	35,057	60
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Employee's CPP contributions - line 308

16	1,562	12
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Employee's QPP contributions - line 308

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

Employee's EI premiums - line 312

18	659	11
-----------	-----	----

RPP contributions - line 207

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

Income tax deducted - line 437

22	4,429	38
-----------	-------	----

EI insurable earnings

24	35,057	60
-----------	--------	----

CPP pensionable earnings

26	35,057	60
-----------	--------	----

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		
-----------	--	--

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	155	99
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Clergy's housing allowance (included in box 30)

30		
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