



**UFile** 2016

Tax return for 2016 prepared for

**Caitlin Ross**

by *UFile for Windows*

# Executive summary

for 2016 taxation year



	Taxpayer	
Name	<b>Caitlin Ross</b>	
Social insurance number	516-347-150	
Date of birth	18-09-1989	
Province of residence	Ontario	
Street	3440 County Road 10	
City	Vankleek Hill	
Province	Ontario	
Postal code	K0B 1R0	
Home phone number	(613) 720-3619	
Email address	c8linajross@gmail.com	

## Federal return

	Taxpayer		
Total income	<b>150</b>	12,722	
Net income	<b>236</b>	12,722	
Taxable income	<b>260</b>		
Marginal tax rate		0%	
Average tax rate (total income taxes paid ÷ total income)		0.0%	
Total tax payable	<b>435</b>		
<b>Balance due (refund)</b>	<b>484 or 485</b>		
Canada child benefit			
GST/HST credit		353	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2017			
Unused RRSP contributions			
Capital gain exemption available		500,000	
Cumulative net investment loss (CNIL)			
Total instalments payable in 2017			

# Tax return Summary

for 2016 taxation year



Taxpayer

Name	<b>Caitlin Ross</b>
Social insurance number	516-347-150
Date of birth	18-09-1989
Province of residence	Ontario
Street	3440 County Road 10
City	Vankleek Hill
Province	Ontario
Postal code	K0B 1R0
Home phone number	(613) 720-3619
Email address	c8linajross@gmail.com

## Federal return

### Total income

Taxpayer

Social assistance payments	145 +	12,722	40	
Add line 144, 145, and 146.				147 + 12,722 40
Add lines 101, 104 to 143, and 147.				<b>This is your total income. 150 = 12,722 40</b>

### Net income

Line 150 minus line 233 (if negative, enter "0")				<b>This is your net income before adjustments. 234 = 12,722 40</b>
Line 234 minus line 235 (if negative, enter "0")				<b>This is your net income. 236 = 12,722 40</b>

### Taxable income

Other payments deduction	250 +	12,722	40	
				Add lines 244 to 256. 257 - 12,722 40
Line 236 minus line 257 (if negative, enter "0")				<b>This is your taxable income. 260 = 0 00</b>

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

Basic personal amount		300		11,474	00
				Add lines 300 to 332. 335 = 11,474 00	
				<b>Multiply the amount on line 335 by 15%. 338 = 1,721 10</b>	
Total federal non-refundable tax credits:				add lines 338 and 349. 350 = 1,721 10	
Enter the amount from line 350.	350		1,721	10	
				Add lines 350 to 427. -	1,721 10

### Refund or Balance owing

<b>Net federal tax:</b>				add lines 417, 415 and 418. 420 = 0 00	
<b>Provincial or territorial tax</b>				428 + 0 00	
				<b>This is your total payable. 435 = 0 00</b>	
				<b>Refund 484</b>	0 00
				<b>Balance owing 485</b>	0 00

### Additional information

Marginal tax rate		0%
Average tax rate (total income taxes paid ÷ total income)		0.0%
GST/HST credit		352 99
Capital gain exemption available		500,000 00

Name **Caitlin Ross**

SIN **516-347-150**

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

	2016	2015		2016	2015
Employment income	101		CPP or QPP contributions - employment	308	
Other employment income	104		CPP or QPP contributions - self-employment	310	
Old age security pension	113		EI premiums - employment	312	
CPP or QPP benefits	114		EI premiums - self-employment	317	
Other pensions or superannuation	115		PPIP premiums paid	375	
Elected split-pension amount	116		PPIP premiums payable on employment inc.	376	
Universal child care benefit	117		PPIP premiums payable on self-employment	378	
UCCB amount designated to a dependant	185		Volunteer firefighters' amount	362	
Employment insurance and other benefits	119		Search and rescue volunteers amount	395	
Taxable amount of dividends	120		Canada employment amount	363	
Taxable amount of dividends other than elig.	180		Public transit amount	364	
Interest and other investment income	121		Children's arts amount	370	
Net partnership income	122		Home accessibility expenses	398	
Registered disability savings plan income	125		Home buyers' amount	369	
Net rental income	126		Adoption expenses	313	
Taxable capital gains	127		Pension income amount	314	
Taxable amount of support payments received	128		Caregiver amount	315	
RRSP income	129		Disability amount (for self)	316	
Other income	130		Disability amount transferred from a dependant	318	
Net business income	135		Interest paid on your student loans	319	
Net professional income	137		Your tuition, education, and textbook amounts	323	
Net commission income	139		Tuition, education, and textbook amounts transf.	324	
Net farming income	141		Amounts transferred from your spouse	326	
Net fishing income	143		Medical expenses	330	
Workers' compensation benefits	144		Allowable medical expenses for other dep.	331	
Social assistance payments	145	12,722	Medical deduction	332	
Net federal supplements	146		<b>Total</b>	<b>335</b>	<b>11,474</b>
<b>Total income</b>	<b>150</b>	<b>12,722</b>	<b>Total @ 15%</b>	<b>338</b>	<b>1,721</b>
Pension adjustment	206		Donations and gifts	349	
Registered pension plan deduction	207		<b>Total federal non-refundable tax credits</b>	<b>350</b>	<b>1,721</b>
RRSP deduction	208		<i>Family tax cut</i>	423	
Deduction for elected split-pension amount	210		Federal dividend tax credit	425	
Annual union, professional, or like dues	212		Minimum tax carryover	427	
Universal child care benefit repayment	213		Federal foreign tax credit	405	0
Child care expenses	214		Federal tax	<b>406</b>	0
Disability supports deduction	215		Federal political contribution tax credit	410	
Allowable deduction of business investment loss	217		Investment tax credit	412	
Moving expenses	219		Labour-sponsored funds tax credit	414	
Allowable deduction of support payments made	220		Labour-sponsored funds tax credit (5%)	419	
Carrying charges and interest expenses	221		<b>Line 406 - 416</b>	<b>417</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>	
Exploration and development expenses	224		CPP contributions payable on self-employment	421	
Other employment expenses	229		EI premiums payable on self-employment	430	
Clergy residence deduction	231		Social benefits repayment	422	
Other deductions	232		Provincial or territorial tax	428	
Social benefits repayment	235		Yukon First Nations tax	432	
<b>Net income</b>	<b>236</b>	<b>12,722</b>	<b>Total payable</b>	<b>435</b>	<b>0</b>
Canadian Forces personnel and police deduc.	244		Deducted at source	437	
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	12,722	Quebec abatement	440	
Limited partnership losses of other years	251		First Nations abat.	441	
Non capital loss of other years	252		CPP overpayment	448	
Net capital loss of other years	253		Employment insurance overpayment	450	
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>0</b>	Part XII.2 trust tax credit	456	
Basic personal amount	300	11,474	Employee and partner GST/HST rebate	457	
Age amount	301		Children's fitness tax credit	459	
Spousal or common-law partner amount	303		School supply	469	
Amount for an eligible dependant	305		Tax paid by instalments	476	
Amount for children	367		Provincial or territorial credits	479	
Amount for infirm dependants age 18 or older	306		<b>Total credits</b>	<b>482</b>	<b>0</b>
			<b>Refund</b>	<b>484</b>	
			<b>Balance owing</b>	<b>485</b>	<b>0</b>

# Assembly Instructions



Name: **Caitlin Ross**

SIN: 516-347-150

## **Assembling the federal tax return**

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

# Income Tax and Benefit Return T1 GENERAL – CONDENSED 2016

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## Step 1 – Identification and other information

Identification	
<b>Print your name and address below.</b>	
First name and initial <b>Ms Caitlin</b>	
Last name <b>Ross</b>	
Mailing address: Apt No – Street No Street name  <b>3440 County Road 10</b>	
PO Box	RR
City <b>Vankleek Hill</b>	Prov./Terr. <b>ON</b> Postal code <b>K0B 1R0</b>

Information about you	
Enter your social insurance number (SIN):	<b>516-347-150</b>
Enter your date of birth:	Year Month Day <b>1989-09-18</b>
Your language of correspondence: Votre langue de correspondance :	English <input checked="" type="checkbox"/> Français <input type="checkbox"/>

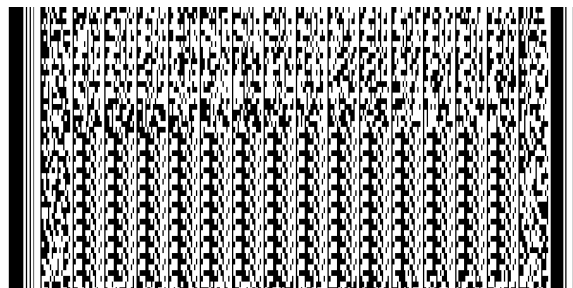
Is this return for a deceased person?	
If this return is for a deceased person, enter the date of death:	Year Month Day

Marital status	
Tick the box that applies to your marital status on December 31, 2016:	
1 <input type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law
3 <input type="checkbox"/> Widowed	4 <input type="checkbox"/> Divorced
5 <input type="checkbox"/> Separated	6 <input checked="" type="checkbox"/> Single

Email address	
I understand that by providing an email address, I am <b>registering</b> for online mail. I <b>have read</b> and I <b>accept the terms and conditions</b> on page 15 of the guide.	
Enter an email address:	<u><b>c8linajross@gmail.com</b></u>


Information about your residence	
Enter your province or territory of residence on <b>December 31, 2016</b> :	<u><b>Ontario</b></u>
If your province or territory of residence changed in 2016, enter the date of your move:	Year Month Day
Is your home address the same as your mailing address?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Enter the province or territory where you <b>currently</b> reside if it is not the same as your mailing address above:	_____
If you were self-employed in 2016, enter the province or territory of self-employment:	_____
If you <b>became</b> or <b>ceased</b> to be a <b>resident of Canada</b> for income tax purposes in <b>2016</b> , enter the date of:	
entry	Month Day
or	Month Day
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 2016 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 2016:	1 <input type="checkbox"/>
<b>Do not use this area</b>	_____



<b>Do not use this area</b>	<b>172</b>				<b>171</b>				
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## Step 1 – Identification and other information (continued)

 **Elections Canada** (For more information, see page 19 in the guide.)

A) Do you have Canadian citizenship? ..... Yes  1 No  2  
 Answer the following question **only if you have Canadian citizenship.**

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 tax 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, registered political parties, and 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 2016, 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 2016, see "Other foreign property" 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.**

**T1-2016**

**T1-KFS**

**Total income**

Social assistance payments	145	12 722 40
		This is your <b>total income.</b> 150
		12 722 40

**Net income**

This is your **net income.** 236

12 722|40

**Taxable income**

Other payments deduction	250	12 722 40
		This is your <b>taxable income.</b> 260
		0 00

**Federal schedules**

Schedule 1

<b>300</b>	<b>11,474.00</b>	<b>335</b>	<b>11,474.00</b>	<b>338</b>	<b>1,721.10</b>	<b>350</b>	<b>1,721.10</b>
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**Provincial and territorial forms**

Form 428

<b>5605</b>		<b>5804</b>	<b>10,011.00</b>	<b>5880</b>	<b>10,011.00</b>	<b>5884</b>	<b>505.56</b>	<b>6150</b>	<b>505.56</b>
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ON-BEN

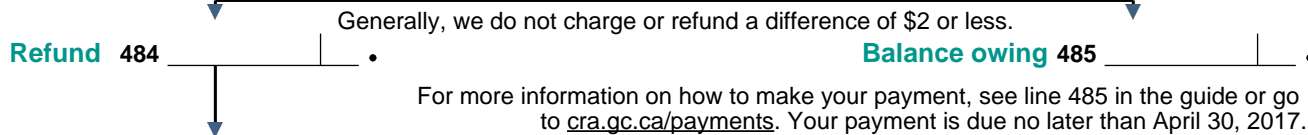
<b>6110</b>	<b>6,000.00</b>	<b>6118</b>
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## Step 6 – Refund or balance owing

Net federal tax: enter the amount from line 64 of Schedule 1	420		
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 +		
Add lines 420, 421, 430, 422, and 428.	This is your <b>total payable.</b>		<b>435 =</b>
Total income tax deducted	437		•
Refundable Quebec abatement	440 +		•
CPP overpayment (enter your excess contributions)	448 +		•
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 ( <b>attach</b> Form T2038(IND))	454 +		•
Part XII.2 trust tax credit (box 38 of all T3 slips)	456 +		•
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	457 +		•
Children's fitness tax credit	Eligible fees <b>458</b>	x 15% =	459 + •
Eligible educator school supply tax credit	Supplies expenses <b>468</b>	x 15% =	469 + •
Tax <b>paid</b> by instalments			476 + •
<b>Provincial or territorial credits</b>			479 + •
Add lines 437 to 479.	These are your <b>total credits.</b>		482 =
Line 435 minus line 482	This is your <b>refund or balance owing.</b>		<input type="text"/>

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 2016 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) 720-3619** Date **15-03-17**

### 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 [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), personal information bank CRA PPU 005.

<b>Do not use this area</b>	487 <input type="text"/>	488 <input type="text"/>	• 486 <input type="text"/>
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# Income Tax and Benefit Return

ON 8

## Step 1 – Identification and other information

### Identification

Print your name and address below.

First name and initial

Ms

Caitlin

Last name

Ross

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):

516-347-150

Enter your date of birth:

Year Month Day

1989-09-18

Your language of correspondence:

English

Français

Votre langue de correspondance :

### Is this return for a deceased person?

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

Year Month Day

### Marital status

Tick the box that applies to your marital status on December 31, 2016:

- 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 17 of the guide.

Enter an email address: c8linajross@gmail.com

### Information about your residence

Enter your province or territory of residence on December 31, 2016:

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 2016, enter the province or territory of self-employment:

If you became or ceased to be a resident of Canada for income tax purposes in 2016, 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 2016 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 2016: 1

Do not use this area

### Elections Canada (For more information, see page 19 in the guide.)

A) Do you have Canadian citizenship? Yes  1 No  2

Answer the following question only if you have Canadian citizenship.

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 tax 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, registered political parties, and candidates at election time.

Do not use this area

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171

## Step 1 – Identification and other information (continued)

**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 2016, 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 2016, see "Other foreign property" in the guide.

## Step 2 – Total income

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

**When you come to a line on the return that applies to you, go to the line number in the guide for more information.**

Employment income (box 14 of all T4 slips)		<b>101</b>		
Commissions included on line 101 (box 42 of all T4 slips)	<b>102</b>			
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	<b>180</b>			
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>	12,722	<b>40</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).		=	12,722 <b>40</b>	▶ <b>147 +</b> 12,722 <b>40</b>
Add lines 101, 104 to 143, and 147.		This is your <b>total income.</b>	<b>150</b>	= 12,722 <b>40</b>

**Attach only the documents** (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction. Keep all other supporting documents.

### Step 3 – Net income

Enter your <b>total income</b> from line 150.	150	12,722	40
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")			234 = 12,722 40
This is your <b>net income before adjustments.</b>			
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")			236 = 12,722 40
If you have a spouse or common-law partner, see line 236 in the guide. This is your <b>net income.</b>			

### Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Employee home relocation loan deduction (box 37 of all T4 slips)	248 +		
Security options deductions	249 +		
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +	12,722	40
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 =	12,722 40
Line 236 minus line 257 (if negative, enter "0")			260 = 0 00
This is your <b>taxable income.</b>			

### Step 5 – Federal tax and provincial or territorial tax

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



**T1-2016**

**Federal Tax**

**Schedule 1**

This is **Step 5** in completing your return. 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 \$11,474	300	11,474.00	1
Age amount (if you were born in 1951 or earlier) (use the federal worksheet)	(maximum \$7,125)	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 infirm children under 18 years of age Number of children for whom you are claiming the family caregiver amount	352 × \$2,121 =	367 +		5
Amount for infirm dependants age 18 or older (attach Schedule 5)		306 +		6
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308 +		7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310 +		8
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips	(maximum \$955.04)	312 +		9
on self-employment and other eligible earnings (attach Schedule 13)		317 +		10
Volunteer firefighters' amount		362 +		11
Search and rescue volunteers' amount		395 +		12
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,161)	363 +		13
Public transit amount		364 +		14
Children's arts amount		370 +		15
Home accessibility expenses (attach Schedule 12)		398 +		16
Home buyers' amount		369 +		17
Adoption expenses		313 +		18
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314 +		19
Caregiver amount (attach Schedule 5)		315 +		20
Disability amount (for self) (claim \$8,001, or if you were under 18 years of age, use the federal worksheet)		316 +		21
Disability amount transferred from a dependant (use the federal worksheet)		318 +		22
Interest paid on your student loans		319 +		23
Your tuition, education, and textbook amounts (attach Schedule 11)		323 +		24
Tuition, education, and textbook amounts transferred from a child		324 +		25
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326 +		26
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later	330		27	
Enter \$2,237 or 3% of line 236 of your return, whichever is less.	-		28	
Line 27 minus line 28 (if negative, enter "0")	=		29	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331 +		30	
Add lines 29 and 30.	=		31	
Add lines 1 to 26, and line 31.		332 +		31
Federal non-refundable tax credit rate		335 =	11,474.00	32
Multiply line 32 by line 33.		x	15%	33
Donations and gifts (attach Schedule 9)		338 =	1,721.10	34
Add lines 34 and 35.		349 +		35
Enter this amount on line 48 on the next page.		350 =	1,721.10	36
<b>Total federal non-refundable tax credits</b>				

Continue on the next page.

### Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return. 0|00 37

Complete the appropriate column depending on the amount on line 37.	Line 37 is \$45,282 or less	Line 37 is more than \$45,282 but not more than \$90,563	Line 37 is more than \$90,563 but not more than \$140,388	Line 37 is more than \$140,388 but not more than \$200,000	Line 37 is more than \$200,000
Enter the amount from line 37.	0 00				38
Line 38 minus line 39 (cannot be negative)	- 0 00	- 45,282 00	- 90,563 00	- 140,388 00	- 200,000 00 39
	= 0 00	=	=	=	= 40
	x 15%	x 20.5%	x 26%	x 29%	x 33% 41
Multiply line 40 by line 41.	= 0 00	=	=	=	= 42
	+ 0 00	+ 6,792 00	+ 16,075 00	+ 29,029 00	+ 46,317 00 43
Add lines 42 and 43.	= 0 00	=	=	=	= 44

### Step 3 – Net federal tax

Enter the amount from line 44. 0|00 45  
 Federal tax on split income (from line 5 of Form T1206) **424** + .46  
 Add lines 45 and 46. 404 = 47

Enter your total federal non-refundable tax credits from line 36 on the previous page. 350 1,721|10 48  
 Federal dividend tax credit **425** + .49  
 Minimum tax carryover (attach Form T691) **427** + .50  
 Add lines 48, 49, and 50. = 1,721|10 51

Line 47 minus line 51 (if negative, enter "0") **Basic federal tax** 429 = 0|00 52

Federal foreign tax credit (attach Form T2209) 405 - 53

Line 52 minus line 53 (if negative, enter "0") **Federal tax** 406 = 0|00 54

Total federal political contributions (attach receipts) **409** 55  
 Federal political contribution tax credit (use the federal worksheet) (maximum \$650) **410** .56  
 Investment tax credit (attach Form T2038(IND)) **412** + .57  
 Labour-sponsored funds tax credit (see lines 413, 414, 411 and 419 in the guide)

Net cost of shares of a federally registered fund **411** Allowable credit **419** + .58  
 Net cost of shares of a provincially registered fund **413** Allowable credit **414** + .59

Add lines 56 to 59. 416 = 60

Line 54 minus line 60 (if negative, enter "0") 417 = 0|00 61

If you have an amount on line 46 above, see Form T1206. 417 = 0|00 61  
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. 420 = 0|00 64  
Enter this amount on line 420 of your return. **Net federal tax** 420 = 0|00 64

# Ontario Tax

**ON428**  
T1 General – 2016

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>\$10,011</b>	<b>5804</b>	10,011	00 1
Age amount (if born in 1951 or earlier) <i>(use the Provincial Worksheet)</i>	<b>(maximum \$4,888)</b>	<b>5808</b> +		2
Spouse or common-law partner amount				
Base amount	9,350	00		
<b>Minus:</b> his or her net income from page 1 of your return	-			
<b>Result:</b> (if negative, enter "0")	=		<b>(maximum \$8,500)</b>	<b>▶ 5812</b> +
Amount for an eligible dependant				3
Base amount	9,350	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 \$8,500)</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> +	•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> +	•8
<i>(amount from line 317 of your federal Schedule 1)</i>			<b>5829</b> +	•9
Adoption expenses			<b>(maximum \$12,214)</b>	<b>5833</b> +
Pension income amount			<b>(maximum \$1,384)</b>	<b>5836</b> +
Caregiver amount <i>(use the Provincial Worksheet)</i>			<b>5840</b> +	12
Disability amount (for self) <i>(Claim \$8,088 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> +	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 \$2,266 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> =	10,011 00 24
Ontario non-refundable tax credit rate			x	<b>5.05%</b> 25
Multiply line 24 by line 25.			<b>5884</b> =	505 56 26
Donations and gifts:				
Amount from line 16 of your federal Schedule 9	x	5.05% =		27
Amount from line 17 of your federal Schedule 9	x	11.16% =	+	28
Add lines 27 and 28.	=		<b>5896</b>	▶ +
Add lines 26 and 29.				29
Enter this amount on line 42.			<b>Ontario non-refundable tax credits</b> <b>6150</b> =	505 56 30

Continue on the next page. ▶

## Step 2 – Ontario tax on taxable income

Enter your **taxable income** from line 260 of your return.  
 If this amount is more than \$20,000, you **must** complete **Step 7 – Ontario health premium.**

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

	Line 31 is \$41,536 or less	Line 31 is more than \$41,536 but not more than \$83,075	Line 31 is more than \$83,075 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	0 00					32
Line 32 minus line 33 (cannot be negative)	- 0 00	- 41,536 00	- 83,075 00	- 150,000 00	- 220,000 00	33
	= 0 00	=	=	=	=	34
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	35
Multiply line 34 by line 35.	= 0 00	=	=	=	=	36
Add lines 36 and 37.	+ 0 00	+ 2,098 00	+ 5,898 00	+ 13,367 00	+ 21,879 00	37
<b>Ontario tax on taxable income</b>	= 0 00	=	=	=	=	38

## Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

Enter your Ontario tax on split income from Form T1206. **6151**

Add lines 39 and 40.

						39
						40
						41

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

Line 41 minus line 42 (if negative, enter "0")

						42
						43

Ontario minimum tax carryover:

Enter the amount from line 43.

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

Line 44 minus line 45 (if negative, enter "0").

Amount from line 427 of your federal Schedule 1  $\times 33.67\% =$

Enter the amount from line 46 or 47, whichever is less.

Line 43 minus line 48 (if negative, enter "0")

						44
						45
						46
						47
						48
						49

### Ontario surtax

Enter the amount from line 49.

Enter the amount from line 40.

Line 50 minus line 51 (if negative, enter "0")

Complete lines 53 to 55 only if the amount on line 52 is **more than \$4,484**.  
 Otherwise, enter "0" on line 55 and continue completing the form.

(Line 52 minus \$4,484)  $\times 20\%$  (if negative, enter "0") =

(Line 52 minus \$5,739)  $\times 36\%$  (if negative, enter "0") =

Add lines 53 and 54.

Add lines 49 and 55.

						50
						51
						52
						53
						54
						55
						56

### Ontario dividend tax credit:

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

Line 56 minus line 57 (if negative, enter "0")

						57
						58

### Ontario additional tax for minimum tax purposes:

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 59 of the *Provincial Worksheet*.

Add lines 58 and 59.

						59
						60

Continue on the next page.

Enter the amount from line 60 on the previous page.

000 61

If you are not claiming an Ontario tax reduction, there is an amount on line 59, or if the amount on line 61 is "0", enter the amount from line 61 on line 69 and continue completing the form. Otherwise, complete lines 62 to 68 to calculate the Ontario tax reduction.

### Step 4 – Ontario tax reduction

Basic reduction 23100 62

If you had a spouse or common-law partner on December 31, 2016, only the individual with the higher net income can claim the amounts on lines 63 and 64.

Reduction for dependent children born in 1998 or later					
Number of dependent children	6269	x \$427 =			
		+			63
Reduction for dependants with a mental or physical impairment					
Number of dependants	6097	x \$427 =			
		+			64
Add lines 62, 63, and 64.					65
		=			23100

Enter the amount from line 65.	23100	x 2 =			
		-			66
Enter the amount from line 61.					67
		-			

Line 66 minus line 67 (if negative, enter "0")					
		=			46200
		▶			
		-			68
Line 61 minus line 68 (if negative, enter "0")					
		=			000
		▶			69

### Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036. -

Line 69 minus line 70 (if negative, enter "0") = 000 70

### Step 6 – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations	6098	x 25% =			
		-			000
Line 71 minus line 72 (if negative, enter "0")					72
		=			000
		=			73

### 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.					
		+			000
		▶			74
Add lines 73 and 74.					
Enter the result on line 428 of your return.					
		=			000
		=			75

Continue on the next page.

### Ontario Health Premium

Enter your **taxable income** from line 31. \_\_\_\_\_ 0 | 00 | 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 74.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 74.

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

See the privacy notice on your return.

## Application for the 2017 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

**ON-BEN**  
T1 General – 2016

Read the information about each of the payments in the Ontario forms book (pages 13 to 16) to see if you are eligible.

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

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

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

If you were married or living in a common-law relationship on December 31, 2016, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one spouse or common-law partner is 64 years of age or older** on December 31, 2016, that spouse or common-law partner has to apply for these credits and the grant for both of you.

Read page 14 of the Ontario forms book for a description of **principal residence** for the Ontario energy and property tax credit and Northern Ontario energy credit.

Read page 16 of the Ontario forms book for a description of **principal residence** for the Ontario senior homeowners' property tax grant.

### Ontario trillium benefit (OTB)

#### Ontario sales tax credit (OSTC)

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

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

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

**You may qualify for the OEPTC** if on December 31, 2016, you resided in Ontario, and:

- rent or property tax for your principal residence was paid by or for you for 2016;
- you lived in a student residence;
- you lived in a long-term care home; or
- you lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2016.

If you meet these conditions and are applying for the 2017 OEPTC, tick this box.

**6118**

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

#### Application for the Northern Ontario energy credit (NOEC)

**You may qualify for the NOEC** if on December 31, 2016, you resided in Northern Ontario (see the definition in the forms book), and:

- rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2016;
- you lived in a long-term care home in Northern Ontario; or
- you lived on a reserve in Northern Ontario and home energy costs were paid by or for you for your principal residence on the reserve for 2016.

If you meet these conditions and are applying for the 2017 NOEC, tick this box.

**6119**

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

#### Choice for delayed single OTB payment

By ticking **box 6109**, I choose to **wait until June 2018** to get my 2017 OTB entitlement. This means I will get my OTB in **one payment** at the end of the benefit year (June 2018) instead of receiving it monthly from July 2017 to June 2018.

**6109**

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

**You may qualify for the OSHPTG** if on December 31, 2016:

- you were **64 years of age or older**; and
- you owned and occupied a principal residence in Ontario, for which you or someone on your behalf paid property tax for 2016.

If you meet these conditions and are applying for the 2017 OSHPTG, tick this box.

**6113**

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

### Part A – Amount paid for a principal residence for 2016

If on December 31, 2016, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick **box 6108** and enter his or her address in Part C below. **6108**

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2016. **6110** 6,000|00

Enter the total amount of property tax paid for your principal residence in Ontario for 2016. **6112** |

Did you reside in a designated student residence in Ontario in 2016? If **yes**, tick this box. **6114**

Enter the total amount of home energy costs paid for your principal residence on a reserve in Ontario for 2016. **6121** |

Enter the total amount paid for your accommodation in a **public** long-term care home or **non-profit** long-term care home in Ontario for 2016. **6123** |

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

### Part B – Declaration

In the column "Amount paid for 2016", enter the amount(s) paid for rent, property tax, home energy costs on a reserve, and/or accommodation in a public long-term care home or a non-profit long-term care home.

**I declare the following information about my principal residence(s) in Ontario during 2016:**

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

Address	Postal code	Number of months resident in 2016	Amount paid for 2016	Check this box if this is a "long-term care home" (see page 15 of the guide.)	Name of landlord, municipality, or supplier to whom payment was made, as applicable
3440 County Road 10 Vankleek Hill	K0B 1R0	12	6,000.00	<input type="checkbox"/>	Souz Riden

If on December 31, 2016, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, enter his or her address below.

### Part C – Involuntary separation

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

See the privacy notice on your return.

## Estimated GST/HST Tax Credit for the Period July 2017 to June 2018

You can apply for the GST/HST credit if, at the end of 2016, 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 2016, you either:

- were confined to a prison or a similar institution, and had been there for more than six months during 2016, **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 2016.

**Adjusted net income**

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	12,722 40	1
Universal child care benefit repayment (line 213).	+	+   2
Registered disability savings plan income repayment (include in line 232).	+	+   3
Add lines 1 through 3.	= 12,722 40	=   4
Universal child care benefit (line 117 of the return).	-	-   5
Registered disability savings plan income (line 125 of the return).	-	-   6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	-   7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 12,722 40	=   8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	<b>Adjusted net income</b>	<b>12,722 40</b>   9

**Calculation of GST credit**

Basic Goods and Services Tax Credit.	<b>Claim \$280.00</b>	280 00	10
Credit for spouse or supporting person.	<b>Claim \$280.00</b>	+	11
Eligible dependant credit.	<b>Claim \$280.00</b>	+	12
Credit for qualified children: <span style="float: right;">Number of qualified children</span>	<b>× \$147.00</b>	+	13
<b>Calculation of single supplement: (if line 11 and 12 are zero)</b>			
Adjusted net income from line 9.	12,722 40		14
Base amount.	- <b>9,073 00</b>		15
Line 14 minus line 15.	<b>Income over base amount</b> = 3,649 40		16
Enter 2% of line 16 or \$147 whichever is less		+	72 99   17
Single-parent family supplement.	<b>Claim \$147.00</b>	+	18
Add lines 10 through 13, and 17 through 18.		=	352 99   19
Adjusted net income from line 9.	12,722 40		20
Base amount.	- <b>36,429 00</b>		21
Line 20 minus line 21.	<b>Income over base amount</b> = 0 00		22
Enter 5% of line 22.		-	23
Line 19 minus line 23.		=	352 99   24
<b>Goods and Services Tax Credit</b> (if line 24 is less than \$1, enter zero).		<b>352 99</b>	25
<b>GST/HST credit quarterly amount:</b>			
July 2017	88 24	January 2018	88 24
October 2017	88 24	April 2018	88 24

### Estimated Ontario Trillium Benefit (OTB) for July 2017 to June 2018 and the Ontario Senior Homeowners' Property Tax Grant (OSHP TG) for 2017

#### Adjusted family net income

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	12,722 40	1
Universal child care benefit repayment (line 213).	+	+
Registered disability savings plan income repayment (include in line 232).	+	+
Add lines 1 through 3.	= 12,722 40	= 3
Universal child care benefit (line 117 of the return).	-	-
Registered disability savings plan income (line 125 of the return).	-	-
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	-
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 12,722 40	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	<b>Adjusted family net income</b>	<b>= 12,722 40</b> 9

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

Basic credit.	<b>Claim \$296.00</b>	296 00	10
Credit for your spouse or common-law partner.	<b>Claim \$296.00</b>	+	11
Eligible dependant credit.	<b>Claim \$296.00</b>	+	12
Credit for children.	Number of children: <b>x \$296.00</b>	+	13
Add lines 10 through 13.		= 296 00	14
Adjusted family net income from line 9.	12,722 40		15
• If you are a single individual with no children, enter <b>\$22,746</b> .			
• If you are a single parent, or are married or living common-law, enter <b>\$28,433</b> .			
Line 15 minus line 16.	- 22,746 00		16
Enter 4% of line 17.	=		17
Line 14 minus line 18 (Eligible only if the result is more than \$2).			18
	<b>Estimated Ontario Sales Tax Credit (OSTC)</b>	= 296 00	19

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

##### Occupancy cost:

<b>Rent</b> paid in Ontario for 2016. Enter the amount from <b>box 6110</b> in Part A of Form ON-BEN.	6,000 00 x 20% =	1,200 00	20
<b>Property tax</b> paid in Ontario for 2016. Enter the amount from <b>box 6112</b> in Part A of Form ON-BEN.		+ 0 00	21
<b>Student residence:</b> If you answered « yes » to the question " Did you reside in a designated student residence in Ontario in 2016? " in Part A of Form ON-BEN, claim <b>\$25</b> .		+ 25 00	22
Add lines 20, 21, and 22.	<b>Occupancy cost</b>	= 1,200 00	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.	0 00 x 20% =	0 00	24
<b>Home energy costs on a reserve</b> Enter the amount from <b>box 6121</b> in Part A of Form ON-BEN.		+ 0 00	25
Enter your occupancy cost amount from line 23.		+ 1,200 00	26
Add lines 24, 25 and 26.		= 1,200 00	27
Student residence from line 22.		- 25 00	28
Line 27 minus line 28.		= 1,200 00	29
Enter the amount from line 29 or <b>\$227</b> , whichever is <b>less</b> .	<b>Energy component</b>	= 227 00	30
<b>2. Property Tax Component:</b> Occupancy cost from line 23. <u>1,200 00</u> x 10% = <u>120 00</u>			31
<b>Age on December 31, 2016:</b> <b>If under 64 years of age:</b> Amount from line 31 or <b>\$739</b> , whichever is <b>less</b> .			
<b>If 64 years of age or older:</b> Amount from line 31 or <b>\$455</b> , whichever is <b>less</b> .	▶	120 00	32
<b>If under 64 years of age:</b> Enter <b>\$57</b> .			
<b>If 64 years of age or older:</b> Enter <b>\$483</b> .	▶	+ 57 00	33
Add lines 32 and 33.		= 177 00	34
Enter the amount from line 23 or line 34, whichever is <b>less</b> .	<b>Property tax component</b>	= 177 00	35

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

Add lines 30 and 35. **Energy and property tax components** = 404|00 36

**Age on December 31, 2016:**

**If under 64 years of age:**

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$22,746**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$28,433**.

**If 64 years of age or older:**

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$28,433**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$34,119**.

(Adjusted family net income from line 9 12,722|40 - **22,746|00** ) × 2% (if negative, enter "0") ▶ - 0|00 37  
 Line 36 minus line 37 (if negative, enter "0"). = 404|00 38

**If you received a 2016 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 2016 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").	▶		45
<b>Estimated Ontario Energy and Property Tax Credit (OEPTC)</b>	=	404 00	46

**C – Estimated Northern Ontario Energy Credit (NOEC)**

- If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$148**.
- If you **have** a spouse, common-law partner or qualified dependant, enter **\$227**.

Adjusted family net income from line 9.			47
• If you do <b>not have</b> a spouse, common-law partner or qualified dependant, enter <b>\$39,806</b> .			48
• If you <b>have</b> a spouse, common-law partner or qualified dependant, enter <b>\$51,179</b> .	-		49
Line 48 minus line 49 (if negative, enter "0").	=		50
	x	1%	51
Multiply line 50 by line 51.	=		52
Line 47 minus line 52. (if the result is not more than \$2, enter "0").	▶		52
<b>Estimated Northern Ontario Energy Credit (NOEC)</b>	=		53

**D – Estimated Ontario Trillium Benefit (OTB) per month**

Estimated Ontario Sales Tax Credit (OSTC) (line 19).		296 00	54
Estimated Ontario Energy and Property Tax Credit (OEPTC) (line 46).	+	404 00	55
Estimated Northern Ontario Energy Credit (NOEC) (line 53).	+		56
Add lines 54, 55 and 56.	=	700 00	57
	÷	12	58
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 2017.	=	58 33	59
<b>Estimated Ontario Trillium Benefit (OTB) per month</b>	=	58 33	59

July 2017	58 33	January 2018	58 33
August 2017	58 33	February 2018	58 33
September 2017	58 33	March 2018	58 33
October 2017	58 33	April 2018	58 33
November 2017	58 33	May 2018	58 33
December 2017	58 33	June 2018	58 33

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

Property tax paid in 2016. Amount from <b>box 6112</b> in Part A of Form ON-BEN ( <b>maximum \$500</b> ).			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
<b>Estimated Ontario Senior Homeowners' Property Tax Grant for 2017</b>	=		62

The grant should be received within four to eight weeks after the taxpayer received the 2016 notice of assessment.

# Registered Retirement Savings Plan (RRSP) Schedule

## Table C - Calculation of RRSP/PRPP deduction in 2016

Contributions available for RRSP/PRPP deduction (table A, line 12)	=		
Maximum RRSP/PRPP deduction limit in 2016 (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>	<b>3</b>

## Table E - Calculation of eligible RRSP/PRPP deduction limit for 2017

Unused Room for 2016 (table B, line 6)			1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		2
2017 net PSPA (from RPP administrator's statement)	-		3
<b>Eligible RRSP/PRPP Room</b>	=	<b>0</b>	<b>4</b>
Maximum RRSP/PRPP deduction in 2017 based on 2016 earned income (table D, line 23)	+		5
<b>Maximum RRSP/PRPP deduction limit for 2017</b>	=	<b>0</b>	<b>6</b>

## Table G - Calculation of RRSP/PRPP contribution limit 2017

Maximum RRSP/PRPP deduction limit for 2017 (table E, line 6)		0	1
Undeducted premiums (table F, line 3)	-		2
<b>RRSP/PRPP contribution limit for 2017</b>	=	<b>0</b>	<b>3</b>

# Marginal Tax Rate Calculation

2016

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

## Federal marginal tax rate

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

## Provincial marginal tax rate

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

## Revised federal taxable income

Taxable income (line 260)	260		1
Additional income	+	1.00	2
<b>Revised federal taxable income</b>	260	=	1.00 3

## Chart A – Revised federal tax

Revised taxable income	260	1.00	1	
Federal tax		0.15	2	
Federal tax on split income (T1206)	424	+	3	
Add lines 2 and 3.	404	=	0.15 4	
Federal non-refundable tax credits	350	-	1,721 10 5	
Federal dividend tax credit	425	-	6	
Minimum tax carry-over	427	-	7	
Line 4 minus lines 5 through 7. If negative, enter 0.	<b>Basic federal tax</b>	429	=	0.00 8
Surtax for non-residents and deemed residents of Canada		+	9	
Surtax for non-residents and deemed residents of Canada (T2203)		+	10	
Recapture of ITC		+	11	
Federal foreign tax credit (T2209)	405	-	12	
Add lines 8 to 11 minus line 12	<b>Federal tax</b>	406	=	13
Federal logging tax credit		-	14	
Federal political contribution tax credit	410	-	15	
Investment tax credit (T2038(IND))	412	-	16	
Labour-sponsored funds tax credit (provincially registered fund)	414	-	17	
Labour-sponsored funds tax credit (federally registered fund)	419	-	18	
Line 13 minus lines 14 through 18, or line 19. If negative, enter 0.		=	0.00 19	
T1206 line 14			20	
Line 19 or line 20, whichever is more.	417	=	21	
Section 217 tax adjustment	445	-	22	
Working income tax benefits (WITB) advance payments received (box 10 on the RC210 slip)	415	+	23	
Special taxes	418	+	24	
Line 21 minus line 22 plus lines 23 and 24.	<b>Revised federal tax</b>	420	=	25

**Chart D – Revised Ontario tax and credits**

Revised taxable income	260		1 00	100
Ontario tax on taxable income	39		0 05	110
Ontario tax on split income (T1206)	<b>6151</b>	+		130
Add lines 110 and 130	41	=	0 05	140
Ontario non-refundable tax credits	<b>6150</b>		505 56	150
Amount from line 150.	42	-	505 56	190
Line 140 <b>minus</b> line 190. <b>If negative, enter 0.</b>	43	=	0 00	200
Ontario minimum tax carryover	<b>6154</b>	-		205
Line 200 <b>minus</b> line 205. <b>If negative, enter 0.</b>	49	=		207
Amount for surtax purpose	52		0 00	300
First surtax threshold amount			4,484 00	310
First surtax rate	x		20 %	320
(Line 207 - line 310) x line 320. <b>If negative, enter 0.</b>	<b>Ontario first surtax</b>	53	+	0 00
Second surtax threshold amount			5,739 00	330
Second surtax rate	x		36 %	340
(Line 207 - line 330) x line 340. <b>If negative, enter 0.</b>	<b>Ontario second surtax</b>	54	+	0 00
Add lines 207 to 360.	56	=	0 00	370
Ontario dividend tax credit	<b>6152</b>	-		380
Line 370 <b>minus</b> line 380. <b>If negative, enter 0.</b>	57	=		400
Provincial additional tax for minimum tax purposes (T691)	59	+		411
Add lines 400 and 411	60	=		412
Basic reduction	62		231 00	510
Reduction for dependant children born in 1998 or later	63	+		540
Reduction for dependant with physical or mental infirmity	64	+		550
Add lines 510 through 550.	65	=	231 00	570
Amount from line 570 x 2	66		462 00	621
Amount from line 412	67	-		622
Line 621 <b>minus</b> line 622. <b>If negative, enter 0.</b>	<b>Ontario tax reduction</b>	68	-	462 00
Line 412 <b>minus</b> line 700. <b>If negative, enter 0.</b>	69	=	0 00	800
Provincial foreign tax credit (T2036)	70	-		1000
Community food program donation tax credit for farmers	72	-		1350
Line 800 <b>minus</b> lines 1000 through 1400. <b>If negative, enter 0.</b>	73	=	0 00	7000
Ontario Health Premium	74	+		8000
Add lines 7000 and 8000.	<b>Revised Ontario tax</b>	<b>428</b>	=	0 00
				9000



**Return Record**

Identification		
Transmitter Efile Number	Transmitter Efile Password	<Password>
Preparer Efile Number	Preparer Efile Password	<Password>
Document Control Number	Discounter Registration Number	
Software Code <b>014G</b>	Software Release Date	2017-02-17
Express Notice of Assessment Indicator [0=No, 1=Yes]		0
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	7203619
Same Home/Mailing Address [1=Yes, 2=No]	Date of the Move	1
Basic Data		Residency Data
Tax Year	2016	Year End Province of Residence <b>ON</b>
Social Insurance Number	516347150	Current Province of Residence
Date of Birth	1989-09-18	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		NT Tlicho Community Residency Code [1=Yes, 2=No]
Prior Year Submission [0=No, 1=Yes]	0	NT Deline Lands Residency Indicator [1=Yes, 2=No]
Multiple Jurisdictions Indicator [0=No, 1=Yes]	0	Amended Tax Return Indicator [0=No, 1=Yes] <b>0</b>
Elections Canada Data		
Canadian Citizenship Indicator [1=Yes, 2=No]	1	Elections Canada Authorization Indicator [01=Yes, 02=No] <b>01</b>
Contact Data		
Correspondence Language Code [1=English, 2=French]	1	Alternate Address Authorization Code <b>00</b>
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		c8linajross@gmail.com
Deceased Data		
Deceased Indicator [1=Yes]		Date of Death
Subsection 104(13.4) Election Indicator [0=No, 1=Yes]		
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)
145	12722	Social assistance payments
150	12722	Total income (or loss)
250	12722	Other payments deduction
490	2	Prepared by (1=3rd party, 2=Client, or 3=Discounted)
300	11474	Basic personal amount
335	11474	Gross non-refundable tax credits before donations and gifts
338	1721	Non-refundable tax credits before donations and gifts
350	1721	Total federal non-refundable tax credits
6118	1	Energy and Property credit application (ON-BEN) (1=Yes)
6110	6000	Total rental payments (ON-BEN, MB479)
5804	10011	Basic personal amount
5880	10011	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	505	Provincial non-refundable tax credits before donations and gifts
6150	505	Provincial non-refundable tax credits

# Summary of carryforward amounts to 2017

Name: **Caitlin Ross**

SIN: 516-347-150

Subject	Amount	Reference form
<b>GST</b>		
GST rebate (excluding portion for eligible CCA)		GST-370 line 16
<b>CNIL</b>		
Expense		T936 line 16
Income		T936 line 19
<b>RPP</b>		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
<b>RRSP</b>		
Eligible amount		RRSP schedule (Table D)
Room from previous years		RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
Cost of labour-sponsored funds shares acquired (Jan/Feb 2017) - Federal		Supporting documents
<b>HOME BUYER'S PLAN</b>		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
<b>LLP</b>		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
<b>DONATIONS</b>		
Donations ( <i>see details</i> )		Charitable donations schedule
<b>TUITION</b>		
Tuition and educations amounts		Schedule 11, line 25
Tuition and educations amounts - Provincial		Schedule 11 P, line 21
Interest paid on a student loan ( <i>see details</i> )		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		BC479
Equity tax credit		T1285
Logging tax credit		BC428
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479

Details	2012	2013	2014	2015	2016
<b>Donations</b> (excluding US Donations)					
<b>US Donations</b>					
Interest paid on a <b>student loan</b>					

## Summary of information slips - 2016

### T5007

1	T5007	
	Box	Amount
Social assistance or provincial supplements	11	12,722.40