



UFile 2016

Tax return for 2016 prepared for

Pasler Riden

by *UFile for Windows*

Executive summary

for 2016 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	(819) 242-1040		
Email address	pasler.riden@gmail.com		

Federal return

	Taxpayer		
Total income	150	36,081	
Net income	236	36,081	
Taxable income	260	36,081	
Marginal tax rate		20%	
Average tax rate (total income taxes paid ÷ total income)		13.0%	
Total tax payable	435	4,679	
Balance due (refund)	484 or 485	309	
Canada child benefit			
GST/HST credit		427	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2017		12,805	
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	Pasler Riden
Social insurance number	556-035-715
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Email address	pasler.riden@gmail.com

Federal return

Total income

Employment income	101		Taxpayer	36,081	16
Add lines 101, 104 to 143, and 147.		This is your total income.	150	=	36,081 16

Net income

Line 150 minus line 233 (if negative, enter "0")		This is your net income before adjustments.	234	=	36,081 16
Line 234 minus line 235 (if negative, enter "0")		This is your net income.	236	=	36,081 16

Taxable income

Line 236 minus line 257 (if negative, enter "0")		This is your taxable income.	260	=	36,081 16
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Step 1 - Federal non-refundable tax credits

Basic personal amount	300				11,474	00
CPP or QPP contributions: through employment	308	+			1,612	77
Employment Insurance premiums	312	+			678	33
Canada employment amount	363	+			1,161	00
Medical expenses for self, spouse or common-law partner, and your child	330		154	30		
Minus: \$2,237 or 3% of line 236, whichever is less	-		1,082	43		
			Add lines 300 to 332.	335	=	14,926 10
			Multiply the amount on line 335 by 15%.	338	=	2,238 92
Total federal non-refundable tax credits:			add lines 338 and 349.	350	=	2,238 92

Step 3 - Net federal tax

Tax on taxable income	(C)		5,412	17		
			Add lines (C) and 424.	404		5,412 17
Enter the amount from line 350.	350		2,238	92		
			Add lines 350 to 427.	-		2,238 92
			Basic federal tax (if negative, enter "0")	429	=	3,173 25
			Federal tax	406	=	3,173 25
			Line 406 minus line 416 (if negative, enter "0")	417	=	3,173 25

Refund or Balance owing

Net federal tax:			add lines 417, 415 and 418.	420	=	3,173 25
Provincial or territorial tax				428	+	1,505 71
			This is your total payable.	435	=	4,678 96
Total income tax deducted	437		4,369	80		
			These are your total credits.	482	-	4,369 80
			Line 435 minus line 482	=		309 16
			Refund	484	=	0 00
			Balance owing	485	=	309 16

Additional information

Marginal tax rate		20%
Average tax rate (total income taxes paid ÷ total income)		13.0%
GST/HST credit		427 00
Total RRSP deduction limit - 2017		12,804 84
Capital gain exemption available		500,000 00

Name **Pasler Riden**

SIN **556-035-715**

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

	2016	2015		2016	2015
Employment income	101	36,081	35,058	308	1,613
Other employment income	104			310	1,562
Old age security pension	113			312	678
CPP or QPP benefits	114			317	659
Other pensions or superannuation	115			375	
Elected split-pension amount	116			376	
Universal child care benefit	117			378	
UCCB amount designated to a dependant	185			362	
Employment insurance and other benefits	119			395	
Taxable amount of dividends	120			363	1,161
Taxable amount of dividends other than elig.	180			364	1,146
Interest and other investment income	121			370	
Net partnership income	122			398	
Registered disability savings plan income	125			369	
Net rental income	126			313	
Taxable capital gains	127			314	
Taxable amount of support payments received	128			315	
RRSP income	129			316	
Other income	130			318	
Net business income	135			319	
Net professional income	137			323	
Net commission income	139			324	
Net farming income	141			326	
Net fishing income	143			330	154
Workers' compensation benefits	144			331	156
Social assistance payments	145			332	
Net federal supplements	146			Total	335
Total income	150	36,081	35,058	Total @ 15%	338
Pension adjustment	206			Donations and gifts	349
Registered pension plan deduction	207			Total federal non-refundable tax credits	350
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
Child care expenses	214			Federal tax	406
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			Line 406 - 416	417
Deduction for CPP or QPP contributions	222			WITB advance payments received	415
Deduction for PPIP premiums	223			Net federal tax	420
Exploration and development expenses	224			CPP contributions payable on self-employment	421
Other employment expenses	229			EI premiums payable on self-employment	430
Clergy residence deduction	231			Social benefits repayment	422
Other deductions	232			Provincial or territorial tax	428
Social benefits repayment	235			Yukon First Nations tax	432
Net income	236	36,081	35,058	Total payable	435
Canadian Forces personnel and police deduc.	244			Deducted at source	437
Employee home relocation loan deduction	248			Transfer 45%	438
Security options deductions	249			Line 437 - 438	439
Other payments deduction	250			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
Taxable income	260	36,081	35,058	Part XII.2 trust tax credit	456
Basic personal amount	300	11,474	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			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			Total credits	482
				Refund	484
				Balance owing	485

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)).

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

Employment income 101 36 081,16
 This is your **total income**. 150 36 081,16

Net income

This is your **net income**. 236 36 081,16

Taxable income

This is your **taxable income**. 260 36 081,16

Federal schedules

Schedule 1

300	11,474.00	308	1,612.77	• 312	678.33	• 330	154.30	335	14,926.10
338	2,238.92	350	2,238.92	363	1,161.00				

Provincial and territorial forms

Form 428

5605		5804	10,011.00	5824	1,612.77	• 5832	678.33	• 5868	154.30
5880	12,302.10	5884	621.26	6150	621.26				

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)	101	36,081	16
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 =	36,081 16

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 total income from line 150.	150	36,081	16
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")			234 = 36,081 16
This is your net income before adjustments.			
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 = 36,081 16
If you have a spouse or common-law partner, see line 236 in the guide. This is your net income.			

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 +		
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")			260 = 36,081 16
This is your taxable income.			

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 +	1,612	77	•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 +	678	33	•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 +	1,161	00	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		154	30	27
Enter \$2,237 or 3% of line 236 of your return, whichever is less .	-		1,082	43	28
Line 27 minus line 28 (if negative, enter "0")	=		0	00	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.	=		0	00	▶ 332 +
Add lines 1 to 26, and line 31.		335 =	14,926	10	32
Federal non-refundable tax credit rate		×	15%		33
Multiply line 32 by line 33.		338 =	2,238	92	34
Donations and gifts (attach Schedule 9)		349 +			35
Add lines 34 and 35.					
Enter this amount on line 48 on the next page.	Total federal non-refundable tax credits	350 =	2,238	92	36

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your taxable income from line 260 of your return.	36,081		16		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.	36,081					38
Line 38 minus line 39 (cannot be negative)	- 0 00	- 45,282 00	- 90,563 00	- 140,388 00	- 200,000 00	39
	= 36,081 16	=	=	=	=	40
	x 15%	x 20.5%	x 26%	x 29%	x 33%	41
Multiply line 40 by line 41.	= 5,412 17	=	=	=	=	42
	+ 0 00	+ 6,792 00	+ 16,075 00	+ 29,029 00	+ 46,317 00	43
Add lines 42 and 43.	= 5,412 17	=	=	=	=	44

Step 3 – Net federal tax

Enter the amount from line 44.		5,412	17	45
Federal tax on split income (from line 5 of Form T1206)	424 +			•46
Add lines 45 and 46.	404 =	5,412	17	▶ 47
Enter your total federal non-refundable tax credits from line 36 on the previous page.	350	2,238	92	48
Federal dividend tax credit	425 +			•49
Minimum tax carryover (attach Form T691)	427 +			•50
Add lines 48, 49, and 50.	=	2,238	92	▶ 51
Line 47 minus line 51 (if negative, enter "0")		Basic federal tax 429 =	3,173	25 52
Federal foreign tax credit (attach Form T2209)	405 -			53
Line 52 minus line 53 (if negative, enter "0")		Federal tax 406 =	3,173	25 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 =	3,173	25 61
If you have an amount on line 46 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 =	3,173	25 64

T1-2016

Canada Pension Plan
Contributions and Overpayment for 2016

Complete this schedule to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2016 if you were a resident of a province or territory other than Quebec on December 31, 2016, 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 2016*.

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 are reporting self-employment or elective income and employment income, you must complete **Part 5**.

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 2016 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 2016 and elected in 2016 to stop paying CPP contributions or revoked in 2016 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 2016 and elect in 2016 to stop paying CPP contributions on your self-employment earnings, enter the month in 2016 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 2016 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2016 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 2016 and wanted to elect to stop paying CPP contributions in 2016, or to revoke in 2016 an election made in a prior year, you should have completed Form CPT30 in 2016. 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 2016 but your intent was to elect in 2016 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 2016 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 2016 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 2016 on this schedule. To be valid, an election or revocation that begins in 2016 must be filed on or before June 15, 2018.

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

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

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 2016, enter the number of months in the year after the month you turned 18.
- If for all of 2016 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2016, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2016, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2016, 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 2016 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 2016, 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 2016, 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 2016, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2016 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 2016 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 2016 you were 70 years of age or older, enter "0".
- If the individual died in 2016, 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 2016.

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 \$54,900) 54,900.00 1

Total CPP pensionable earnings

Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip). If box 26 is blank, use box 14.

36,081.16 2

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

(maximum \$54,900) 36,081.16 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 \$51,400) = 32,581.16 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 \$2,544.30) - 1,612.77 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 48 of the *General Income Tax and Benefit Guide*.

Monthly proration table for 2016

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	\$4,575	\$291.67	7	\$32,025	\$2,041.67
2	\$9,150	\$583.33	8	\$36,600	\$2,333.33
3	\$13,725	\$875.00	9	\$41,175	\$2,625.00
4	\$18,300	\$1,166.67	10	\$45,750	\$2,916.67
5	\$22,875	\$1,458.33	11	\$50,325	\$3,208.33
6	\$27,450	\$1,750.00	12	\$54,900	\$3,500.00

* If you started receiving CPP retirement benefits in 2016, your basic exemption may be prorated by the CRA.

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		5605	
Basic personal amount	claim \$10,011	5804	10,011	00 1
Age amount (if born in 1951 or earlier) <i>(use the Provincial Worksheet)</i>	(maximum \$4,888)	5808 +		2
Spouse or common-law partner amount				
Base amount	9,350	00		
Minus: his or her net income from page 1 of your return	-			
Result: (if negative, enter "0")	=		(maximum \$8,500)	▶ 5812 +
Amount for an eligible dependant				
Base amount	9,350	00		
Minus: his or her net income from line 236 of his or her return	-			
Result: (if negative, enter "0")	=		(maximum \$8,500)	▶ 5816 +
Amount for infirm dependants age 18 or older <i>(use the Provincial Worksheet)</i>			5820 +	5
CPP or QPP contributions:				
<i>(amount from line 308 of your federal Schedule 1)</i>			5824 +	1,612 77 •6
<i>(amount from line 310 of your federal Schedule 1)</i>			5828 +	•7
Employment insurance premiums:				
<i>(amount from line 312 of your federal Schedule 1)</i>			5832 +	678 33 •8
<i>(amount from line 317 of your federal Schedule 1)</i>			5829 +	•9
Adoption expenses			(maximum \$12,214)	5833 +
Pension income amount			(maximum \$1,384)	5836 +
Caregiver amount <i>(use the Provincial Worksheet)</i>			5840 +	12
Disability amount (for self) <i>(Claim \$8,088 or, if you were under 18 years of age, use the Provincial Worksheet.)</i>			5844 +	13
Disability amount transferred from a dependant <i>(use the Provincial Worksheet)</i>			5848 +	14
Interest paid on your student loans <i>(amount from line 319 of your federal Schedule 1)</i>			5852 +	15
Your tuition and education amounts <i>(use and attach Schedule ON(S11))</i>			5856 +	16
Tuition and education amounts transferred from a child			5860 +	17
Amounts transferred from your spouse or common-law partner <i>(use and attach Schedule ON(S2))</i>			5864 +	18
Medical expenses: <i>(Read line 5868 in the forms book.)</i>	5868	154	30	19
Enter \$2,266 or 3% of line 236 of your return, whichever is less.	-	1,082	43	20
Line 19 minus line 20 (if negative, enter "0")	=	0	00	21
Allowable amount of medical expenses for other dependants <i>(use the Provincial Worksheet)</i>			5872 +	22
Add lines 21 and 22.	=		5876 =	▶ +
Add lines 1 to 18, and line 23.			5880 =	12,302 10 24
Ontario non-refundable tax credit rate			x	5.05% 25
Multiply line 24 by line 25.			5884 =	621 26 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.	=		5896 =	▶ +
Add lines 26 and 29.				
Enter this amount on line 42.			Ontario non-refundable tax credits	6150 =
			621	26 30

Continue on the next page. ▶

Enter the amount from line 60 on the previous page. 1,200|84 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 231|00 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.		=	<u>231</u> 00	65

Enter the amount from line 65.	<u>231</u> 00	x 2 =	<u>462</u> 00	66
Enter the amount from line 61.		-	<u>1,200</u> 84	67

Line 66 minus line 67 (if negative, enter "0")	Ontario tax reduction claimed	=	<u>0</u> 00	▶	-	<u>0</u> 00	68
Line 61 minus line 68 (if negative, enter "0")		=	<u>1,200</u> 84		=	<u>1,200</u> 84	69

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.		-		70
Line 69 minus line 70 (if negative, enter "0")		=	<u>1,200</u> 84	71

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% =	-	<u>0</u> 00	72
Line 71 minus line 72 (if negative, enter "0")			=	<u>1,200</u> 84	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.

Add lines 73 and 74.		+	<u>304</u> 87	74
Enter the result on line 428 of your return.		=	<u>1,505</u> 71	75

Continue on the next page.

Ontario Health Premium

Enter your **taxable income** from line 31. 36,081|16 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 \$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"/> 36,081.16 - \$36,000 = <input type="text"/> 81.16 × 6% = <input type="text"/> 4.87 + \$300 = <input type="text"/> 304.87
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.

T1-2016

Medical expenses for the year ending 31-12-2016

Line 330 - Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later

Patient's Name: Pasler Riden

Details of expense

Employee-paid premiums for private health services plans (T4 box 85)	154 30	
	Subtotal ▶	154 30

Carry the result to line 330.

Total medical expenses claimed	330	154 30
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T1 – 2016 **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 com
	4,369 80
Total income tax deducted	
Enter this amount on line 437 of your return	4,369 80

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.	36,081 16	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.	= 36,081 16	= 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").	= 36,081 16	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted net income	36,081 16 9

Calculation of GST credit		
Basic Goods and Services Tax Credit.	Claim \$280.00	280 00 10
Credit for spouse or supporting person.	Claim \$280.00	+ 11
Eligible dependant credit.	Claim \$280.00	+ 12
Credit for qualified children: Number of qualified children	× \$147.00	+ 13
Calculation of single supplement: (if line 11 and 12 are zero)		
Adjusted net income from line 9.	36,081 16	14
Base amount.	- 9,073 00	15
Line 14 minus line 15.	Income over base amount = 27,008 16	16
Enter 2% of line 16 or \$147 whichever is less		+ 147 00 17
Single-parent family supplement.	Claim \$147.00	+ 18
Add lines 10 through 13, and 17 through 18.		= 427 00 19
Adjusted net income from line 9.	36,081 16	20
Base amount.	- 36,429 00	21
Line 20 minus line 21.	Income over base amount = 0 00	22
Enter 5% of line 22.		- 23
Line 19 minus line 23.		= 427 00 24
Goods and Services Tax Credit (if line 24 is less than \$1, enter zero).		427 00 25
GST/HST credit quarterly amount:		
July 2017	106 75	January 2018
October 2017	106 75	April 2018
	106 75	

Estimated Ontario Trillium Benefit (OTB) for July 2017 to June 2018 and the Ontario Senior Homeowners' Property Tax Grant (OSHPTG) 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.	36,081 16	1
Universal child care benefit repayment (line 213).	+	+
Registered disability savings plan income repayment (include in line 232).	+	+
Add lines 1 through 3.	= 36,081 16	= 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").	= 36,081 16	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income	= 36,081 16 9

A - Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	Claim \$296.00	296 00	10
Credit for your spouse or common-law partner.	Claim \$296.00	+	11
Eligible dependant credit.	Claim \$296.00	+	12
Credit for children.	Number of children: x \$296.00	+	13
Add lines 10 through 13.		=	296 00 14
Adjusted family net income from line 9.	36,081 16		15
• If you are a single individual with no children, enter \$22,746 .			
• If you are a single parent, or are married or living common-law, enter \$28,433 .			
Line 15 minus line 16.	- 22,746 00		16
Enter 4% of line 17.	= 13,335 16		17
Line 14 minus line 18 (Eligible only if the result is more than \$2).		- 533 41	18
		= 0 00	19
	Estimated Ontario Sales Tax Credit (OSTC)		

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

Occupancy cost:

Rent paid in Ontario for 2016.			
Enter the amount from box 6110 in Part A of Form ON-BEN.	x 20% =		20
Property tax paid in Ontario for 2016.			
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 2016? " 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 \$227 , whichever is less .	Energy component	=	30
2. Property Tax Component:			
Occupancy cost from line 23.	x 10% =		31
Age on December 31, 2016:			
If under 64 years of age: Amount from line 31 or \$739 , whichever is less .			
If 64 years of age or older: Amount from line 31 or \$455 , whichever is less .	▶		32
If under 64 years of age: Enter \$57 .			
If 64 years of age or older: Enter \$483 .	▶		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, 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 -) × 2% (if negative, enter "0") ▶ - 37

Line 36 minus line 37 (if negative, enter "0"). = 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").	▶			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 **\$148**.
- If you **have** a spouse, common-law partner or qualified dependant, enter **\$227**.

Adjusted family net income from line 9. 47

Line 47 minus line 48 (if negative, enter "0").				48
Line 48 minus line 49 (if negative, enter "0").	-			49
Line 49 minus line 50 (if negative, enter "0").	=			50
Line 50 multiplied by 1%.	x	1%		51
Line 50 minus line 51 (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 2017.	÷	12		58

Estimated Ontario Trillium Benefit (OTB) per month = 0 00 59

July	2017	0 00	January	2018
August	2017		February	2018
September	2017		March	2018
October	2017		April	2018
November	2017		May	2018
December	2017		June	2018

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

Property tax paid in 2016. Amount from **box 6112** in Part A of Form ON-BEN (**maximum \$500**).

(Adjusted family net income from line 9 -) × 3.33% (if negative, enter "0"). ▶ - 60

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

Estimated Ontario Senior Homeowners' Property Tax Grant for 2017 = 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 B - Calculation of eligible RRSP/PRPP deduction in 2016

Eligible amount based on 2015 income		1
RRSP room based previous years' income	+ 6,310	2
Pension adjustment reversal amount from your 2016 T10 slip	+	3
2016 PSPA (from last year's RPP administrator's statement)	-	4
Employer PRPP contributions (amount from line 205)	-	5
Unused RRSP Room	= 6,310	6
Maximum RRSP/PRPP deduction limit in 2016	6,310	7

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)	= 6,310	
RRSP/PRPP deduction before transfers		1
Direct or indirect transfers	+	2
RRSP/PRPP deduction (per line 208)	= 0	3

Table D - Calculation of 2016 earned income

2016 calculation in reference to 2017 RRSP/PRPP eligibility

Employment income (line 101 and part of line 104 not shown elsewhere in this calc)		36,081	1
Union, professional or like dues (line 212)	-		2
Employment expenses (line 229)	-		3
Subtotal (employment income)	= 36,081		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
2016 contributions to an amateur athlete trust (AAT)	+		13
Subtotal - total eligible income	= 36,081		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
2016 earned income	= 36,081		20
Amount from line 20	36,081 x 18% ▶ =	6,495	A
RRSP/PRPP dollar limit for 2017	=	26,010	B
Enter the amount from line A or B, whichever is less		6,495	21
Total PA from 2016	-		22
Maximum RRSP/PRPP deduction in 2017 before PSPA	= 6,495		23

Registered Retirement Savings Plan Schedule (continued)

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

Unused Room for 2016 (table B, line 6)	6,310	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-	2
2017 net PSPA (from RPP administrator's statement)	-	3
Eligible RRSP/PRPP Room	= 6,310	4
Maximum RRSP/PRPP deduction in 2017 based on 2016 earned income (table D, line 23)	+	5
Maximum RRSP/PRPP deduction limit for 2017	= 12,805	6

Table G - Calculation of RRSP/PRPP contribution limit 2017

Maximum RRSP/PRPP deduction limit for 2017 (table E, line 6)	12,805	1
Undeducted premiums (table F, line 3)	-	2
RRSP/PRPP contribution limit for 2017	= 12,805	3

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	3,173	40	1
Revised refundable Quebec abatement	440	-		2
Actual federal tax	420	3,173	25	3
Actual refundable Quebec abatement	440	+		4
Federal tax payable on the additional income	=	0	15	5
Additional income	÷	1,00		6
	x	100		7
Federal marginal tax rate	=	15 %		8

Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	428	1,505	76	1
Actual provincial tax	428	1,505	71	2
Provincial tax payable on the additional income	=	0	05	3
Additional income	÷	1,00		4
	x	100		5
Provincial marginal tax rate	=	5 %		6

Revised federal taxable income

Taxable income (line 260)	260	36,081	16	1
Additional income		+	1,00	2
Revised federal taxable income	260	=	36,082	3

Chart A – Revised federal tax

Revised taxable income	260	36,082	16	1			
Federal tax		5,412	32	2			
Federal tax on split income (T1206)	424	+		3			
Add lines 2 and 3.	404	=	5,412	4			
Federal non-refundable tax credits	350	-	2,238	5			
Federal dividend tax credit	425	-		6			
Minimum tax carry-over	427	-		7			
Line 4 minus lines 5 through 7. If negative, enter 0.		Basic federal tax	429	=	3,173	40	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		Federal tax	406	=	3,173	40	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.		=	3,173	40	19		
T1206 line 14			20				
Line 19 or line 20, whichever is more.	417	=	3,173	40	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.		Revised federal tax	420	=	3,173	40	25

Chart D – Revised Ontario tax and credits

Revised taxable income	260		36,082	16	100			
Ontario tax on taxable income	39		1,822	15	110			
Ontario tax on split income (T1206)	6151	+			130			
Add lines 110 and 130	41	=	1,822	15	140			
Ontario non-refundable tax credits	6150		621	26	150			
Amount from line 150.	42	-	621	26	190			
Line 140 minus line 190. If negative, enter 0.	43	=	1,200	89	200			
Ontario minimum tax carryover	6154	-			205			
Line 200 minus line 205. If negative, enter 0.	49	=	1,200	89	207			
Amount for surtax purpose	52		1,200	89	300			
First surtax threshold amount			4,484	00	310			
First surtax rate	x		20	%	320			
(Line 207 - line 310) x line 320. If negative, enter 0.			Ontario first surtax	53	+	0	00	350
Second surtax threshold amount			5,739	00	330			
Second surtax rate	x		36	%	340			
(Line 207 - line 330) x line 340. If negative, enter 0.			Ontario second surtax	54	+	0	00	360
Add lines 207 to 360.	56	=	1,200	89	370			
Ontario dividend tax credit	6152	-			380			
Line 370 minus line 380. If negative, enter 0.	57	=	1,200	89	400			
Provincial additional tax for minimum tax purposes (T691)	59	+			411			
Add lines 400 and 411	60	=	1,200	89	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	-	1,200	89	622			
Line 621 minus line 622. If negative, enter 0.			Ontario tax reduction	68	-	0	00	700
Line 412 minus line 700. If negative, enter 0.	69	=	1,200	89	800			
Provincial foreign tax credit (T2036)	70	-			1000			
Community food program donation tax credit for farmers	72	-			1350			
Line 800 minus lines 1000 through 1400. If negative, enter 0.	73	=	1,200	89	7000			
Ontario Health Premium	74	+	304	87	8000			
Add lines 7000 and 8000.			Revised Ontario tax	428	=	1,505	76	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 014G	Software Release Date	2017-03-15
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	819
Postal Code	Telephone Local Number	2421040
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 ON
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		NT Tliche 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] 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 00
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	
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)
101	36081	Employment income per T4 slips
150	36081	Total income (or loss)
260	36081	Taxable income
428	150571	Provincial or territorial tax
435	467896	Total payable
437	436980	Total income tax deducted from information slips
485	30916	Balance owing
490	2	Prepared by (1=3rd party, 2=Client, or 3=Discounted)
300	11474	Basic personal amount
312	67833	Employment insurance premiums
363	1161	Canada employment amount
335	14926	Gross non-refundable tax credits before donations and gifts
338	2238	Non-refundable tax credits before donations and gifts
350	2238	Total federal non-refundable tax credits

Field	Value	Description
406	317325	Federal tax
417	317325	Fed. tax before additional tax on RESP accumulated inc. payments
5804	10011	Basic personal amount
5824	161277	Canada or Quebec pension plan contributions
5832	67833	Employment insurance premiums
5868	154	Medical expenses
5880	12302	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	621	Provincial non-refundable tax credits before donations and gifts
6150	621	Provincial non-refundable tax credits
308	161277	CPP contributions through employment
5478	36081	E.I. insurable earnings (T4's other than T4 fishers income)
5549	36081	Total CPP pensionable earnings
5034	161277	Total CPP contributions withheld
5028	67833	Total employment insurance premiums

Summary of carryforward amounts to 2017



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		T936 line 16
Income		T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount	6,495	RRSP schedule (Table D)
Room from previous years	6,310	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
HOME BUYER'S PLAN		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
LLP		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
DONATIONS		
Donations (<i>see details</i>)		Charitable donations schedule
TUITION		
Tuition and educations amounts		Schedule 11, line 25
Tuition and educations amounts - Provincial		Schedule 11 P, line 21
Interest paid on a student loan (<i>see details</i>)		Supporting documents
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 129
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		T1285
Logging tax credit		BC428
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479

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

Employment income summary - 2016

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

T4
STATEMENT OF REMUNERATION PAID

Employment income - <i>line 101</i> 14 36,081 16	Employee's CPP contributions - <i>line 308</i> 16 1,612 77	Employee's QPP contributions - <i>line 308</i> 17	Employee's EI premiums - <i>line 312</i> 18 678 33
RPP contributions - <i>line 207</i> 20	Income tax deducted - <i>line 437</i> 22 4,369 80	EI insurable earnings 24 36,081 16	CPP pensionable earnings 26 36,081 16
QPP pensionable earnings 26	Board and lodging (included in box 14) 30	Employee's home-relocation loan deduction - <i>line 248</i> 37	Security options deduction 110(1)(d) - <i>line 249</i> 39
Other taxable allowances and benefits (included in box 14) 40	Security options deduction 110(1)(d.1) - <i>line 249</i> 41	Employment commissions - <i>line 102</i> 42	Canadian Forces personnel & police deduction - <i>line 244</i> 43
Union dues - <i>line 212</i> 44	Charitable donations - <i>line 349</i> 46	Pension adjustment - <i>line 206</i> 52	Provincial parental insurance plan 55
PPIP insurable earnings 56	Eligible retiring allowances <i>line 130</i> 66	Non-eligible retiring allowances <i>line 130</i> 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 - <i>line 229</i> 77	Emergency services volunteer allowance 87
Public transit pass - <i>line 364</i> 84	Employee-paid premiums for private health services plans - <i>line 330</i> 85 154 30	Clergy's housing allowance (included in box 30) 30	