



UFile 2016

Tax return for 2016 prepared for

Thaila Riden

by *UFile for Windows*

Executive summary

for 2016 taxation year



	Taxpayer		
Name	Thaila Riden		
Social insurance number	527-125-009		
Date of birth	03-02-1982		
Province of residence	Ontario		
Street	3440 County Road 10		
City	Vankleek Hill		
Province	Ontario		
Postal code	K0B 1R0		
Home phone number	(613) 678-3453		
Work phone number	(613) 678-2799		
Email address	thaila.riden@gmail.com		

Federal return

	Taxpayer		
Total income	150	34,782	
Net income	236	34,578	
Taxable income	260	34,578	
Marginal tax rate		20%	
Average tax rate (total income taxes paid ÷ total income)		12.6%	
Total tax payable	435	4,391	
Balance due (refund)	484 or 485	41	

Canada child benefit			
GST/HST credit		427	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2017		12,159	
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

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Federal return

Total income

Employment income	101		Taxpayer	34,782	45
Add lines 101, 104 to 143, and 147.		This is your total income.	150	34,782	45

Net income

Pension adjustment	206	408	00		
Registered pension plan deduction		207	204	17	
				Add lines 207 to 224, 229, 231, and 232.	233 - 204 17
Line 150 minus line 233 (if negative, enter "0")		This is your net income before adjustments.	234	34,578	28
Line 234 minus line 235 (if negative, enter "0")		This is your net income.	236	34,578	28

Taxable income

Line 236 minus line 257 (if negative, enter "0")		This is your taxable income.	260	34,578	28
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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	+	1,548	48
Employment Insurance premiums	312	+	653	85
Canada employment amount	363	+	1,161	00
Medical expenses for self, spouse or common-law partner, and your child	330	132	57	
Minus: \$2,237 or 3% of line 236, whichever is less	-	1,037	35	
		Add lines 300 to 332.	335	14,837 33
		Multiply the amount on line 335 by 15%.	338	2,225 60
Total federal non-refundable tax credits:		add lines 338 and 349.	350	2,225 60

Step 3 - Net federal tax

Tax on taxable income	(C)	5,186	74	
		Add lines (C) and 424.	404	5,186 74
Enter the amount from line 350.	350	2,225	60	
		Add lines 350 to 427.	-	2,225 60
		Basic federal tax (if negative, enter "0")	429	2,961 14
		Federal tax	406	2,961 14
		Line 406 minus line 416 (if negative, enter "0")	417	2,961 14

Refund or Balance owing

Net federal tax:		add lines 417, 415 and 418.	420	2,961 14
Provincial or territorial tax			428	1,429 43
		This is your total payable.	435	4,390 57
Total income tax deducted	437	4,350	03	
		These are your total credits.	482	4,350 03
		Line 435 minus line 482	=	40 54
		Refund	484	0 00
		Balance owing	485	40 54

Additional information

Marginal tax rate				20%
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Tax return Summary for 2016 taxation year

	Taxpayer
Average tax rate (total income taxes paid ÷ total income)	12.6%
GST/HST credit	427 ⁰⁰
Total RRSP deduction limit - 2017	12,158 ⁷⁰
Capital gain exemption available	500,000 ⁰⁰

Assembly Instructions



Name: **Thaila Riden**

SIN: 527-125-009

Assembling the federal tax return

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

Mail to...

If you do not know the address of your CRA district office, you can go to the CRA website

<http://www.cra-arc.gc.ca/cntct/t1ddr-eng.html>

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


Order of assembly (per IC97-2):

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

The taxpayer should sign the following:

- T1 General – Condensed**, page 3

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.

DUPLICATE - DO NOT SEND BY MAIL

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

T1-2016

T1-KFS

Total income

Employment income	101	34 782	45
		This is your total income.	
	150	34 782	45

Net income

Pension adjustment	206	408	00
Registered pension plan deduction	207	204	17
		This is your net income.	
	236	34 578	28

Taxable income

This is your **taxable income.** 260 34 578 28

Federal schedules

Schedule 1

300	11,474.00	308	1,548.48	•	312	653.85	•	330	132.57	335	14,837.33
338	2,225.60	350	2,225.60		363	1,161.00					

Provincial and territorial forms

Form 428

5605		5804	10,011.00	5824	1,548.48	5832	653.85	•	5868	132.57
5880	12,213.33	5884	616.77	6150	616.77					

DUPLICATE - DO NOT SEND BY MAIL

Income Tax and Benefit Return

ON **8**

Step 1 – Identification and other information

Identification

Print your name and address below.

First name and initial
Mr
Thaila

Last name
Riden

Mailing address: Apt No – Street No Street name

3440 County Road 10
PO Box _____ RR _____

City Postal code
Vankleek Hill ON K0B 1R0

Information about you

Enter your social insurance number (SIN): 527-125-009

Enter your date of birth: Year Month Day
1982-02-03

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

Is this return for a deceased person?

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

Marital status

Tick the box that applies to your marital status on December 31, 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: thaila.riden@gmail.com

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

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

DUPLICATE - DO NOT SEND BY MAIL

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 **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	172					171				
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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	34,782	45
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 155	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	34,782	45

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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	34,782	45
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206	408	00
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207	204	17
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 =	204 17
Line 150 minus line 233 (if negative, enter "0")		234 =	34,578 28
Line 150 minus line 233 (if negative, enter "0")		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)		235 -	
Use the federal worksheet to calculate your repayment			
Line 234 minus line 235 (if negative, enter "0")			
If you have a spouse or common-law partner, see line 236 in the guide.		236 =	34,578 28
		This is your net income.	

DUPLICATE DO NOT SEND BY MAIL

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 =	34,578 28
		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	+	1,548	48 • 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	+	653	85 • 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			132	57 27
Enter \$2,237 or 3% of line 236 of your return, whichever is less.	-			1,037	35 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 ▶ 31
Add lines 1 to 26, and line 31.	335	=		14,837	33 32
Federal non-refundable tax credit rate			×	15%	33
Multiply line 32 by line 33.	338	=		2,225	60 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	=	2,225	60 36

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your taxable income from line 260 of your return.						34,578	28	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.	34,578					28		38
Line 38 minus line 39 (cannot be negative)	- 0	- 45,282	- 90,563	- 140,388	- 200,000	00	00	39
	= 34,578	=	=	=	=	28		40
	x 15%	x 20.5%	x 26%	x 29%	x 33%			41
Multiply line 40 by line 41.	= 5,186	=	=	=	=	74		42
	+ 0	+ 6,792	+ 16,075	+ 29,029	+ 46,317	00	00	43
Add lines 42 and 43.	= 5,186	=	=	=	=	74		44

Step 3 – Net federal tax

Enter the amount from line 44.		5,186	74	45
Federal tax on split income (from line 5 of Form T1206)	424	+		•46
Add lines 45 and 46.	404	=	5,186	74 47
Enter your total federal non-refundable tax credits from line 36 on the previous page.	350		2,225	60 48
Federal dividend tax credit	425	+		•49
Minimum tax carryover (attach Form T691)	427	+		•50
Add lines 48, 49, and 50.		=	2,225	60 51
Line 47 minus line 51 (if negative, enter "0")				
	Basic federal tax	429	=	2,961 14 52
Federal foreign tax credit (attach Form T2209)		405	-	
Line 52 minus line 53 (if negative, enter "0")				
	Federal tax	406	=	2,961 14 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	=	
Line 54 minus line 60 (if negative, enter "0")				
If you have an amount on line 46 above, see Form T1206.		417	=	2,961 14 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	+	
Add lines 61, 62, and 63.				
Enter this amount on line 420 of your return.		Net federal tax	420	= 2,961 14 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
372

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

Month
374

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

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

- If you turned 18 years of age in 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.

34,782.45 2

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

(maximum \$54,900) 34,782.45 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) = 31,282.45 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) - 1,548.48 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			
Basic personal amount	5605	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 +	3
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 +	4
Amount for infirm dependants age 18 or older <i>(use the Provincial Worksheet)</i>			5820 +	5
CPP or QPP contributions:				
(amount from line 308 of your federal Schedule 1)			5824 +	1,548 ⁴⁸ •6
(amount from line 310 of your federal Schedule 1)			5828 +	•7
Employment insurance premiums:				
(amount from line 312 of your federal Schedule 1)			5832 +	653 ⁸⁵ •8
(amount from line 317 of your federal Schedule 1)			5829 +	•9
Adoption expenses		(maximum \$12,214)	5833 +	10
Pension income amount		(maximum \$1,384)	5836 +	11
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 (amount from line 319 of your federal Schedule 1)			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	132 ⁵⁷		19
Enter \$2,266 or 3% of line 236 of your return, whichever is less.	-	1,037 ³⁵		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 =	12,213 ³³ 24
Ontario non-refundable tax credit rate			x 5.05%	25
Multiply line 24 by line 25.			5884 =	616 ⁷⁷ 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.				29
Enter this amount on line 42.			Ontario non-refundable tax credits 6150 =	616 ⁷⁷ 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.					34,578	28	31
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	34,578						32
Line 32 minus line 33 (cannot be negative)	- 0	- 41,536	- 83,075	- 150,000	- 220,000		33
	= 34,578						34
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%		35
Multiply line 34 by line 35.	= 1,746						36
Add lines 36 and 37.	+ 0	+ 2,098	+ 5,898	+ 13,367	+ 21,879		37
Ontario tax on taxable income	= 1,746						38

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.		1,746	20	39
Enter your Ontario tax on split income from Form T1206.	6151	+		.40
Add lines 39 and 40.		=	1,746	20 41
Enter your Ontario non-refundable tax credits from line 30.			- 616	77 42
Line 41 minus line 42 (if negative, enter "0")			=	1,129 43 43

Ontario minimum tax carryover:				
Enter the amount from line 43.			1,129	43 44
Enter your Ontario dividend tax credit from line 6152 of the <i>Provincial Worksheet</i> .		-		45
Line 44 minus line 45 (if negative, enter "0").			=	1,129 43 46
Amount from line 427 of your federal Schedule 1	x 33.67%			47
Enter the amount from line 46 or 47, whichever is less.		6154	-	.48
Line 43 minus line 48 (if negative, enter "0")			=	1,129 43 49

Ontario surtax

Enter the amount from line 49.			1,129	43 50
Enter the amount from line 40.		-		51
Line 50 minus line 51 (if negative, enter "0")			=	1,129 43 52
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) x 20% (if negative, enter "0")		=		53
(Line 52 minus \$5,739) x 36% (if negative, enter "0")		+		54
Add lines 53 and 54.			=	0 00 55
Add lines 49 and 55.			=	1,129 43 56

Ontario dividend tax credit:

Enter your Ontario dividend tax credit from line 6152 of the <i>Provincial Worksheet</i> .	6152	-		.57
Line 56 minus line 57 (if negative, enter "0")			=	1,129 43 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 <i>Provincial Worksheet</i> .		+		59
Add lines 58 and 59.			=	1,129 43 60

Continue on the next page.

Enter the amount from line 60 on the previous page. 1,129|43 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 00</u>	65

Enter the amount from line 65.	<u>231 00</u>	x 2 =	<u>462 00</u>	66
Enter the amount from line 61.		-	<u>1,129 43</u>	67

Line 66 minus line 67 (if negative, enter "0")	Ontario tax reduction claimed	=	<u>0 00</u>	▶	<u>0 00</u>	68
Line 61 minus line 68 (if negative, enter "0")		=			<u>1,129 43</u>	69

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.		-		<u>70</u>
Line 69 minus line 70 (if negative, enter "0")		=	<u>1,129 43</u>	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 00</u>	72
Line 71 minus line 72 (if negative, enter "0")		=	<u>1,129 43</u>	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>300 00</u>	74
Enter the result on line 428 of your return.		=	<u>1,429 43</u>	75

Continue on the next page.

Ontario Health Premium

Enter your **taxable income** from line 31. 34,578|28 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"/> - \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>
more than \$38,500 , but not more than \$48,000 ▶▶▶	\$450
more than \$48,000 , but not more than \$48,600 ▶▶▶	<input type="text"/> - \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>
more than \$48,600 , but not more than \$72,000 ▶▶▶	\$600
more than \$72,000 , but not more than \$72,600 ▶▶▶	<input type="text"/> - \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>
more than \$72,600 , but not more than \$200,000 ▶▶▶	\$750
more than \$200,000 , but not more than \$200,600 ▶▶▶	<input type="text"/> - \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>
more than \$200,600 ▶▶▶	\$900

See the privacy notice on your return.

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: Thaila Riden

Details of expense

Employee-paid premiums for private health services plans (T4 box 85)	132 57	
	Subtotal ▶	132 57

Carry the result to line 330.

Total medical expenses claimed	330	132 57
---------------------------------------	------------	--------

RPP deduction schedule

Area A - Past service contributions in 2016 for service that relates to 1990 or later years

1. Enter the total of all amounts from box 20 of your 2016 T4 slips, box 032 of your 2016 T4A slips, or from your receipts for <u>union dues that represent RPP contributions</u>	204		17	1
2. Enter the amount from box 74 or 75 of the "Other information" area of your T4 slip and box 126 of your T4A slip that represents past service contributions made for services that related to 1989 or earlier years while a contributor or while not a contributor	-			2
3. Line 1 minus line 2. This is the amount of your current service and past service contributions for 1990 and later years that you deduct for 2016. Enter this amount on line 19 of Area D.	=		204	17 3

Area B - Past services contributions for service that relates to 1989 or earlier years while not a contributor

4. Enter the undeducted amount carried forward for past-service contributions while not a contributor				4
5. Enter the total amounts you contributed in 2016 for past-service contributions while not a contributor	+			5
6. Total	=			6
7. Annual deduction limit			3,500	00 7
8. Other Limit (3500 X years service - previous deductions)				8
9. Enter the amount from line 6, 7, or 8, whichever is less. This is the amount of your past service contributions for 1989 and earlier years for services while not a contributor that you may deduct for 2016.				9

Area C - Past services contributions for service that relates to 1989 or earlier years while a contributor

10. Enter the undeducted amount carried forward for past-service contributions while a contributor				10
11. Enter the total amounts you contributed in 2016 for past-service while a contributor	+			11
12. Total	=			12
13. Annual deduction limit			3,500	00 13
14. Amount from line 3 in Area A that you deduct for 2016			204	17 14
15. Amount from line 9 in Area B that you deduct for 2016	+			15
16. Line 14 plus line 15	=		204	17 16
17. Line 13 minus line 16 (if negative, enter zero)	=		3,295	83 17
18. Enter the amount from line 12, or 17, whichever is less. This is the amount of your past service contributions for 1989 and earlier years for services while a contributor that you may deduct for 2016.			0	00 18

Area D - Total amount you can deduct on line 207 of your 2016 return

19. Amount from line 3 in Area A that you deduct for 2016			204	17 19
20. Portion of the amount from line 9 in Area B that you deduct for 2016	+			20
21. Portion of the amount from line 18 in Area C that you deduct for 2016	+			21
22. Direct or indirect transfers	+			22
23. Add lines 19 to 22. Enter this amount on line 207 of your 2016 return.	=		204	17 23

Area E - Amount of RPP contributions available to carryforward

24. Past services contributions for service that relates to 1989 or earlier years while not a contributor (line 6 minus line 20)	=			24
25. Past services contributions for service that relates to 1989 or earlier years while a contributor (line 12 minus line 21)	=			25

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	4,350 03
Total income tax deducted		
Enter this amount on line 437 of your return		4,350 03

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.	34,578	28		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.	=	34,578	28	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").	=	34,578	28	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)				9
Adjusted net income				34,578 28

Calculation of GST credit

Basic Goods and Services Tax Credit.	Claim \$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.	34,578	28		14
Base amount.	-	9,073		15
Line 14 minus line 15.	Income over base amount	=	25,505	28
Enter 2% of line 16 or \$147 whichever is less				+
Single-parent family supplement.	Claim \$147.00		+	17
Add lines 10 through 13, and 17 through 18.				18
				=
				427 00
Adjusted net income from line 9.	34,578	28		20
Base amount.	-	36,429		21
Line 20 minus line 21.	Income over base amount	=	0	22
Enter 5% of line 22.				-
Line 19 minus line 23.				23
				=
				427 00
Goods and Services Tax Credit (if line 24 is less than \$1, enter zero).				427 00
GST/HST credit quarterly amount:				
July 2017	106	75	January 2018	106
October 2017	106	75	April 2018	106

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.	34,578 28	1
Universal child care benefit repayment (line 213).	+	+
Registered disability savings plan income repayment (include in line 232).	+	+
Add lines 1 through 3.	= 34,578 28	= 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").	= 34,578 28	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income	= 34,578 28 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.	34,578 28		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.	= 11,832 28		17
Line 14 minus line 18 (Eligible only if the result is more than \$2).		- 473 29	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 -) x 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

• If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$39,806**. 48

• If you **have** a spouse, common-law partner or qualified dependant, enter **\$51,179**. - 49

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

Multiply line 50 by line 51. x 1% 51

Line 47 minus line 52. (if the result is not more than \$2, enter "0"). ▶ - 52

Estimated Northern Ontario Energy Credit (NOEC)

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 (OSHPHG)

Property tax paid in 2016. Amount from **box 6112** in Part A of Form ON-BEN (**maximum \$500**). 60

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

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

Estimated Ontario Senior Homeowners' Property Tax Grant for 2017

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	+ 6,306	2
Pension adjustment reversal amount from your 2016 T10 slip	+ 3	3
2016 PSPA (from last year's RPP administrator's statement)	- 4	4
Employer PRPP contributions (amount from line 205)	- 5	5
Unused RRSP Room	= 6,306	6
Maximum RRSP/PRPP deduction limit in 2016	= 6,306	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)	=	6,306
RRSP/PRPP deduction before transfers		1
Direct or indirect transfers	+	2
RRSP/PRPP deduction (per line 208)	=	0

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)		34,782	1
Union, professional or like dues (line 212)	-		2
Employment expenses (line 229)	-		3
Subtotal (employment income)	=	34,782	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	=	34,782	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	=	34,782	20
Amount from line 20	34,782 x 18% ▶	= 6,261	A
RRSP/PRPP dollar limit for 2017	=	26,010	B
Enter the amount from line A or B, whichever is less		6,261	21
Total PA from 2016	-	408	22
Maximum RRSP/PRPP deduction in 2017 before PSPA	=	5,853	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)	6,306	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-	2
2017 net PSPA (from RPP administrator's statement)	-	3
Eligible RRSP/PRPP Room	= 6,306	4
Maximum RRSP/PRPP deduction in 2017 based on 2016 earned income (table D, line 23)	+ 5,853	5
Maximum RRSP/PRPP deduction limit for 2017	= 12,159	6

Table G - Calculation of RRSP/PRPP contribution limit 2017

Maximum RRSP/PRPP deduction limit for 2017 (table E, line 6)	12,159	1
Undeducted premiums (table F, line 3)	-	2
RRSP/PRPP contribution limit for 2017	= 12,159	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	2,961	29	1
Revised refundable Quebec abatement	440	-		2
Actual federal tax	420	2,961	14	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	1,429	48	1
Actual provincial tax	428	1,429	43	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	34,578	28	1
Additional income		+	1,00	2
Revised federal taxable income	260	=	34,579	3

Chart A – Revised federal tax

Revised taxable income	260	34,579	28	1
Federal tax		5,186	89	2
Federal tax on split income (T1206)	424	+		3
Add lines 2 and 3.	404	=	5,186	4
Federal non-refundable tax credits	350	-	2,225	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	=	2,961
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	=	2,961
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.		=	2,961	19
T1206 line 14		20		
Line 19 or line 20, whichever is more.	417	=	2,961	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	=	2,961

Chart D – Revised Ontario tax and credits

Revised taxable income		260		<u>34,579</u>	<u>28</u>	100
Ontario tax on taxable income		39		<u>1,746</u>	<u>25</u>	110
Ontario tax on split income (T1206)		6151	+			130
Add lines 110 and 130		41	=	<u>1,746</u>	<u>25</u>	140
Ontario non-refundable tax credits	6150			<u>616</u>	<u>77</u>	150
Amount from line 150.		42	-	<u>616</u>	<u>77</u>	190
Line 140 minus line 190. If negative, enter 0.		43	=	<u>1,129</u>	<u>48</u>	200
Ontario minimum tax carryover		6154	-			205
Line 200 minus line 205. If negative, enter 0.		49	=	<u>1,129</u>	<u>48</u>	207
Amount for surtax purpose	52			<u>1,129</u>	<u>48</u>	300
First surtax threshold amount				<u>4,484</u>	<u>00</u>	310
First surtax rate		x		<u>20</u>	<u>%</u>	320
(Line 207 - line 310) x line 320. If negative, enter 0.		Ontario first surtax	53	+	<u>0</u>	<u>00</u>
Second surtax threshold amount				<u>5,739</u>	<u>00</u>	330
Second surtax rate		x		<u>36</u>	<u>%</u>	340
(Line 207 - line 330) x line 340. If negative, enter 0.		Ontario second surtax	54	+	<u>0</u>	<u>00</u>
Add lines 207 to 360.				<u>1,129</u>	<u>48</u>	370
Ontario dividend tax credit		6152	-			380
Line 370 minus line 380. If negative, enter 0.		57	=	<u>1,129</u>	<u>48</u>	400
Provincial additional tax for minimum tax purposes (T691)				<u>59</u>	<u>+</u>	<u>411</u>
Add lines 400 and 411				<u>60</u>	=	<u>1,129</u>
Basic reduction	62			<u>231</u>	<u>00</u>	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	=		<u>231</u>	<u>00</u>	570
Amount from line 570 x 2	66			<u>462</u>	<u>00</u>	621
Amount from line 412	67	-		<u>1,129</u>	<u>48</u>	622
Line 621 minus line 622. If negative, enter 0.		Ontario tax reduction	68	-	<u>0</u>	<u>00</u>
Line 412 minus line 700. If negative, enter 0.			69	=	<u>1,129</u>	<u>48</u>
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	=	<u>1,129</u>	<u>48</u>
Ontario Health Premium			74	+	<u>300</u>	<u>00</u>
Add lines 7000 and 8000.		Revised Ontario tax	428	=	<u>1,429</u>	<u>48</u>
						9000

Summary of carryforward amounts to 2017



Name: **Thaila Riden**

SIN: **527-125-009**

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	5,853	RRSP schedule (Table D)
Room from previous years	6,306	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**

T4

Province of employment: **Ontario**

STATEMENT OF REMUNERATION PAID

Employment income - line 101
14 34,782 45

Employee's CPP contributions - line 308
16 1,548 48

Employee's QPP contributions - line 308
17

Employee's EI premiums - line 312
18 653 85

RPP contributions - line 207
20 204 17

Income tax deducted - line 437
22 4,350 03

EI insurable earnings
24 34,782 45

CPP pensionable earnings
26 34,782 45

QPP pensionable earnings
26

Board and lodging (included in box 14)
30

Employee's home-relocation loan deduction - line 248
37

Security options deduction 110(1)(d) - line 249
39

Other taxable allowances and benefits (included in box 14)
40

Security options deduction 110(1)(d.1) - line 249
41

Employment commissions - line 102
42

Canadian Forces personnel & police deduction - line 244
43

Union dues - line 212
44

Charitable donations - line 349
46

Pension adjustment - line 206
52 408 00

Provincial parental insurance plan
55

PIIP insurable earnings
56

Eligible retiring allowances line 130
66

Non-eligible retiring allowances line 130
67

Status Indian employee (included in box 14)
71

Pre-1990 past service contributions while a contributor
74

Pre-1990 past service contributions while not a contributor
75

Worker's compensation benefits repaid to the employer - line 229
77

Emergency services volunteer allowance
87

Public transit pass - line 364
84

Employee-paid premiums for private health services plans - line 330
85 132 57

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