



UFile 2017

Tax return for 2017 prepared for

Caitlin Ross

by *UFile for Windows*

Executive summary

for 2017 taxation year



	Taxpayer	
First name	Caitlin	Thaila
Last name	Ross	Riden
Social insurance number	516-347-150	527-125-009
Date of birth	18-09-1989	03-02-1982
Province of residence	Ontario	Ontario
Street	3440 County Road 10	3440 County Road 10
City	Vankleek Hill	Vankleek Hill
Province	Ontario	Ontario
Postal code	K0B 1R0	K0B 1R0
Home phone number	(613) 720-3619	(613) 678-3453
Work phone number		(613) 678-2799
Email address		thaila.riden@gmail.com

Federal return

	Taxpayer	Spouse	Total for the couple
Total income	150	45,683	45,778
Net income	236	45,359	45,455
Taxable income	260	36,275	36,370
Marginal tax rate	0%	20%	
Average tax rate (total income taxes paid ÷ total income)	0.0%	10.3%	
Total tax payable	435	4,706	4,706
Balance due (refund)	484 or 485	71	69
Canada child benefit			
GST/HST credit		144	144
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2018	17	18,099	18,116
Unused RRSP contributions			
Capital gain exemption available	500,000	500,000	1,000,000
Cumulative net investment loss (CNIL)			
Total instalments payable in 2018			

Tax return Summary - Combined

for 2017 taxation year



	Taxpayer	Spouse
First name	Caitlin	Thaila
Last name	Ross	Riden
Social insurance number	516-347-150	527-125-009
Date of birth	18-09-1989	03-02-1982
Province of residence	Ontario	Ontario
Street	3440 County Road 10	3440 County Road 10
City	Vankleek Hill	Vankleek Hill
Province	Ontario	Ontario
Postal code	K0B 1R0	K0B 1R0
Home phone number	(613) 720-3619	(613) 678-3453
Work phone number		(613) 678-2799
Email address		thaila.riden@gmail.com

Federal return

Total income

	Taxpayer	Spouse	Total
Employment income	101 95 56	+ 36,598 18	= 36,693 74
Social assistance payments	145	+ 9,084 39	= 9,084 39
Add line 144, 145, and 146.	147	+ 9,084 39	= 9,084 39
Add lines 101, 104 to 143, and 147.			
This is your total income.	150 95 56	+ 45,682 57	= 45,778 13

Net income

Pension adjustment	206	+ 647 00	= 647 00
Registered pension plan deduction	207	+ 323 50	= 323 50
Add lines 207 to 224, 229, 231, and 232.	233	+ 323 50	= 323 50
Line 150 minus line 233 (if negative, enter "0")			
This is your net income before adjustments.	234 95 56	+ 45,359 07	= 45,454 63
Line 234 minus line 235 (if negative, enter "0")			
This is your net income.	236 95 56	+ 45,359 07	= 45,454 63

Taxable income

Other payments deduction	250	+ 9,084 39	= 9,084 39
Add lines 244 to 256.	257	+ 9,084 39	= 9,084 39
Line 236 minus line 257 (if negative, enter "0")			
This is your taxable income.	260 95 56	+ 36,274 68	= 36,370 24

Step 1 - Federal non-refundable tax credits

Basic personal amount	300	11,635 00	+ 11,635 00	= 23,270 00
CPP or QPP contributions: through employment	308		+ 1,638 36	= 1,638 36
Employment Insurance premiums	312		+ 596 55	= 596 55
Canada employment amount	363	95 56	+ 1,178 00	= 1,273 56
Medical expenses for self, spouse or common-law partner, and your child	330	148 02		= 148 02
Minus: \$2,268 or 3% of line 236, whichever is less		2 87		= 2 87
Subtotal (if negative, enter "0") (A)	(A)	145 15		= 145 15
Add lines (A) and 331.	332	145 15		= 145 15
Add lines 300 to 332.	335	11,875 71	+ 15,047 91	= 26,923 62
Multiply the amount on line 335 by 15%.	338	1,781 36	+ 2,257 19	= 4,038 55
Total federal non-refundable tax credits: add lines 338 and 349.	350	1,781 36	+ 2,257 19	= 4,038 55

Step 3 - Net federal tax

Tax on taxable income (C)	(C)	14 33	+ 5,441 20	= 5,455 53
Add lines (C) and 424.	404	14 33	+ 5,441 20	= 5,455 53
Enter the amount from line 350.	350	1,781 36	+ 2,257 19	= 4,038 55
Add lines 350 to 427.		1,781 36	+ 2,257 19	= 4,038 55
Basic federal tax (if negative, enter "0")	429		+ 3,184 01	= 3,184 01
Federal tax	406		+ 3,184 01	= 3,184 01

Tax return Summary - Combined for 2017 taxation year

	Taxpayer	Spouse	Total
Line 406 minus line 416 (if negative, enter "0") 417		+ 3,184 01	= 3,184 01
Refund or Balance owing			
Net federal tax: add lines 417, 415 and 418. 420	0 00	+ 3,184 01	= 3,184 01
Provincial or territorial tax 428	0 00	+ 1,521 85	= 1,521 85
This is your total payable. 435	0 00	+ 4,705 86	= 4,705 86
Total income tax deducted 437		+ 4,635 26	= 4,635 26
CPP overpayment 448		+ 0 08	= 0 08
Employment Insurance overpayment 450	1 56		= 1 56
These are your total credits. 482	1 56	+ 4,635 34	= 4,636 90
Line 435 minus line 482	(1 56)	+ 70 52	= 68 96
Refund 484	1 56	+ 0 00	= 1 56
Balance owing 485	0 00	+ 70 52	= 70 52

Additional information

Marginal tax rate	0%	20%	
Average tax rate (total income taxes paid ÷ total income)	0.0%	10.3%	
GST/HST credit		+ 144 07	= 144 07
Total RRSP deduction limit - 2018	17 10	+ 18,099 34	= 18,116 44
Capital gain exemption available	500,000 00	+ 500,000 00	= 1,000,000 00

Tax return Summary

for 2017 taxation year



Taxpayer

First name	Caitlin
Last name	Ross
Social insurance number	516-347-150
Date of birth	18-09-1989
Province of residence	Ontario
Street	3440 County Road 10
City	Vankleek Hill
Province	Ontario
Postal code	K0B 1R0
Home phone number	(613) 720-3619
Work phone number	
Email address	

Federal return

Total income

Employment income	101	95	56
Add lines 101, 104 to 143, and 147.	This is your total income.	150	95 56

Net income

Line 150 minus line 233 (if negative, enter "0")	This is your net income before adjustments.	234	95	56
Line 234 minus line 235 (if negative, enter "0")	This is your net income.	236	95	56

Taxable income

Line 236 minus line 257 (if negative, enter "0")	This is your taxable income.	260	95	56
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Step 1 - Federal non-refundable tax credits

Basic personal amount	300	11,635	00		
Canada employment amount	363	+	95	56	
Medical expenses for self, spouse or common-law partner, and your child	330	148	02		
Minus: \$2,268 or 3% of line 236, whichever is less	-	2	87		
Subtotal (if negative, enter "0")	(A) =	145	15		
	Add lines (A) and 331.	332	+	145	15
	Add lines 300 to 332.	335	=	11,875	71
	Multiply the amount on line 335 by 15%.	338	=	1,781	36
Total federal non-refundable tax credits:	add lines 338 and 349.	350	=	1,781	36

Step 3 - Net federal tax

Tax on taxable income	(C)	14	33	
	Add lines (C) and 424.	404	14	33
Enter the amount from line 350.	350	1,781	36	
	Add lines 350 to 427.	-	1,781	36

Refund or Balance owing

Net federal tax:	add lines 417, 415 and 418.	420	=	0	00
Provincial or territorial tax		428	+	0	00
	This is your total payable.	435	=	0	00
Employment Insurance overpayment	450	+	1	56	
	These are your total credits.	482	-	1	56
	Line 435 minus line 482	=	(1)	(56)	
	Refund	484		1	56
	Balance owing	485		0	00

Additional information

Marginal tax rate	0%
Average tax rate (total income taxes paid ÷ total income)	0.0%
Total RRSP deduction limit - 2018	17 10
Capital gain exemption available	500,000 00

T1 comparative summary - 2017



Name **Caitlin Ross**

SIN **516-347-150**

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

	2017	2016		2017	2016
Employment income	101	96	Canada caregiver amount	307	
Other employment income	104		CPP or QPP contributions - employment	308	
Old age security pension	113		CPP or QPP contributions - self-employment	310	
CPP or QPP benefits	114		EI premiums - employment	312	
Other pensions or superannuation	115		EI premiums - self-employment	317	
Elected split-pension amount	116		PPIP premiums paid	375	
Universal child care benefit	117		PPIP premiums payable on employment inc.	376	
UCCB amount designated to a dependant	185		PPIP premiums payable on self-employment	378	
Employment insurance and other benefits	119		Volunteer firefighters' amount	362	
Taxable amount of dividends	120		Search and rescue volunteers amount	395	
Taxable amount of dividends other than elig.	180		Canada employment amount	363	96
Interest and other investment income	121		Public transit amount	364	
Net partnership income	122		<i>Children's arts amount</i>	370	
Registered disability savings plan income	125		Home accessibility expenses	398	
Net rental income	126		Home buyers' amount	369	
Taxable capital gains	127		Adoption expenses	313	
Taxable amount of support payments received	128		Pension income amount	314	
RRSP income	129		Disability amount (for self)	316	
Other income	130		Disability amount transferred from a dependant	318	
Net business income	135		Interest paid on your student loans	319	
Net professional income	137		Your tuition, education, and textbook amounts	323	
Net commission income	139		Tuition amounts transferred from a child	324	
Net farming income	141		Amounts transferred from your spouse	326	
Net fishing income	143		Medical expenses	330	148
Workers' compensation benefits	144		Allowable medical expenses for other dep.	331	
Social assistance payments	145		Medical deduction	332	145
Net federal supplements	146		Total	335	11,876
Total income	150	96	Total @ 15%	338	1,781
Pension adjustment	206		Donations and gifts	349	
Registered pension plan deduction	207		Total federal non-refundable tax credits	350	1,781
RRSP deduction	208		Federal dividend tax credit	425	
Deduction for elected split-pension amount	210		Minimum tax carryover	427	
Annual union, professional, or like dues	212		Federal foreign tax credit	405	0
Universal child care benefit repayment	213		Federal tax	406	0
Child care expenses	214		Federal political contribution tax credit	410	
Disability supports deduction	215		Investment tax credit	412	
Allowable deduction of business investment loss	217		Labour-sponsored funds tax credit	414	
Moving expenses	219		<i>Labour-sponsored funds tax credit (5%)</i>	419	
Allowable deduction of support payments made	220		Line 406 - 416	417	
Carrying charges and interest expenses	221		WITB advance payments received	415	
Deduction for CPP or QPP contributions	222		Net federal tax	420	
Deduction for PPIP premiums	223		CPP contributions payable on self-employment	421	
Exploration and development expenses	224		EI premiums payable on self-employment	430	
Other employment expenses	229		Social benefits repayment	422	
Clergy residence deduction	231		Provincial or territorial tax	428	
Other deductions	232		Yukon First Nations tax	432	
Social benefits repayment	235		Total payable	435	0
Net income	236	96	Deducted at source	437	
Canadian Forces personnel and police deduc.	244		Transfer 45%	438	
Employee home relocation loan deduction	248		Line 437 - 438	439	
Security options deductions	249		Quebec abatement	440	
Other payments deduction	250		First Nations abat.	441	
Limited partnership losses of other years	251		CPP overpayment	448	
Non capital loss of other years	252		Employment insurance overpayment	450	2
Net capital loss of other years	253		Refundable medical expense supplement	452	
Capital gains deduction	254		Working income tax benefit	453	
Northern residents deductions	255		Refund of investment tax credit	454	
Additional deductions	256		Part XII.2 trust tax credit	456	
Taxable income	260	96	Employee and partner GST/HST rebate	457	
Basic personal amount	300	11,635	<i>Children's fitness tax credit</i>	459	
Age amount	301		School supply	469	
Spousal or common-law partner amount	303		Tax paid by instalments	476	
Canada caregiver amount	304		Provincial or territorial credits	479	
Amount for an eligible dependant	305		Total credits	482	2
Amount for children	367		Refund	484	2
<i>Amount for infirm dependants age 18 or older</i>	306		Balance owing	485	

Assembly Instructions



Name: **Caitlin Ross**

SIN: 516-347-150

Assembling the federal tax return

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

Income Tax and Benefit Return T1 GENERAL – CONDENSED 2017

Step 1 – Identification and other information

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

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

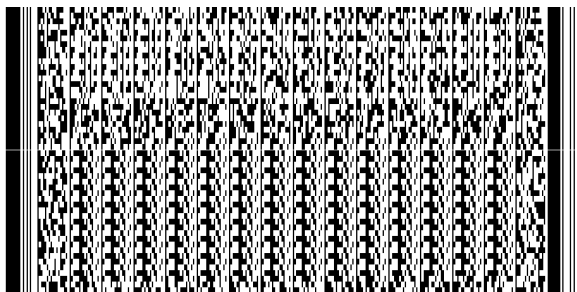
Is this return for a deceased person?	
If this return is for a deceased person, enter the date of death:	Year Month Day

Marital status	
Tick the box that applies to your marital status on December 31, 2017:	
1 <input checked="" type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law
3 <input type="checkbox"/> Widowed	4 <input type="checkbox"/> Divorced
5 <input type="checkbox"/> Separated	6 <input type="checkbox"/> 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:	_____

Information about your residence	
Enter your province or territory of residence on December 31, 2017 :	Ontario
If your province or territory of residence changed in 2017, enter the date of your move:	Year Month Day
Is your home address the same as your mailing address?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Enter the province or territory where you currently reside if it is not the same as your mailing address above:	_____
If you were self-employed in 2017, enter the province or territory of self-employment:	_____
If you became or ceased to be a resident of Canada for income tax purposes in 2017 , enter the date of:	
entry	Month Day
or	Month Day
departure	Month Day

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)	
Enter his or her SIN:	527-125-009
Enter his or her first name:	Thaila
Enter his or her net income for 2017 to claim certain credits:	45,359 07
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 2017:	1 <input type="checkbox"/>
Do not use this area	_____



Do not use this area	172					171			
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Step 1 – Identification and other information (continued)



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

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

If yes, go to question B. If no, skip question B.

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 2017, 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 2017, 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.

T1-2017

T1-KFS

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	101	95	56
	This is your total income. 150		95
			56

Net income

This is your **net income.** 236 95 56

Taxable income

This is your **taxable income.** 260 95 56

Federal schedules

Schedule 1

300	11,635.00	330	148.02	332	145.15	335	11,875.71	338	1,781.36
350	1,781.36	363	95.56						

Provincial and territorial forms

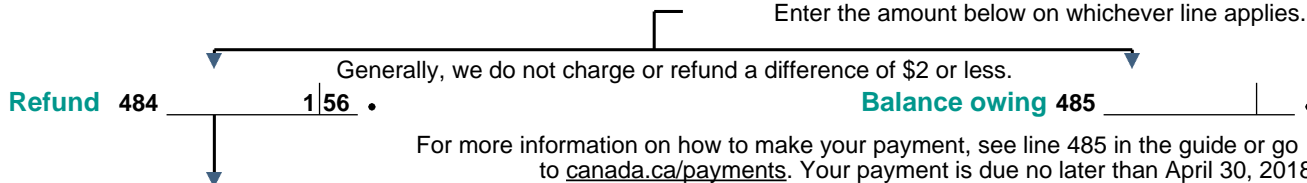
Form 428

5605		5804	10,171.00	5868	148.02	5876	145.15	5880	10,316.15
5884	520.97	6150	520.97						

Step 6 – Refund or balance owing

Net federal tax: enter the amount from line 62 of Schedule 1	420		
CPP contributions payable on self-employment and other earnings	421 +		
Employment insurance premiums payable on self-employment and other eligible earnings	430 +		
Social benefits repayment (amount from line 235)	422 +		
Provincial or territorial tax	428 +		
Add lines 420, 421, 430, 422, and 428.	This is your total payable.		435 =
Total income tax deducted	437		•
Refundable Quebec abatement	440 +		•
CPP overpayment (enter your excess contributions)	448 +		•
Employment insurance overpayment (enter your excess contributions)	450 +	1 56	•
Refundable medical expense supplement (use the federal worksheet)	452 +		•
Working income tax benefit (WITB)	453 +		•
Refund of investment tax credit (attach Form T2038(IND))	454 +		•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	456 +		•
Employee and partner GST/HST rebate (attach Form GST370)	457 +		•
Eligible educator school supply tax credit	Supplies expenses 468	x 15% =	469 + •
Tax paid by instalments	476 +		•
Provincial or territorial credits	479 +		•
Add lines 437 to 479.	These are your total credits.		482 = 1 56 ▶
Line 435 minus line 482	This is your refund or balance owing.		1 56 = (1 56)

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



Direct deposit – Enrol or update (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.

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

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

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

Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2017 refund to the Ontario opportunities fund. Please see the provincial pages for details.

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

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

Sign here _____
It is a serious offence to make a false return.
Telephone **(613) 720-3619** Date **22-03-18**

490 If a fee was charged for preparing this return, complete the following:

Name of preparer: _____
Telephone: _____
EFILE number (if applicable): **489**

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

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

ON **8**

Step 1 – Identification and other information

Identification

Print your name and address below.

First name and initial
Mrs
Caitlin

Last name
Ross

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): 516-347-150

Enter your date of birth: 1989-09-18
Year Month Day

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

Is this return for a deceased person?

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

Email address

I understand that by providing an email address, I am **registering** for online mail. I **have read** and I **accept the terms and conditions** on page 17 of the guide.

Enter an email address: _____

Marital status

Tick the box that applies to your marital status on December 31, 2017:

1 Married 2 Living common-law 3 Widowed
4 Divorced 5 Separated 6 Single

Information about your residence

Enter your province or territory of residence on **December 31, 2017**: 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 2017, enter the province or territory of self-employment: _____

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2017**, enter the date of:
entry _____ or departure _____
Month Day Month Day

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)

Enter his or her SIN: 527-125-009

Enter his or her first name: Thaila

Enter his or her net income for 2017 to claim certain credits: 45,359|07

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 2017: 1

Do not use this area					
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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
If yes, go to question B. If no, skip question B.

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 2017, 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 2017, 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	95	56
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	95 56

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	95	56
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 and 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 =
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 =
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 =
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.

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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 \$11,635	300	11,635	00	1
Age amount (if you were born in 1952 or earlier) (use the federal worksheet)	(maximum \$7,225)	301 +			2
Spouse or common-law partner amount (attach Schedule 5)		303 +			3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (attach Schedule 5)		304 +			4
Amount for an eligible dependant (attach Schedule 5)		305 +			5
Canada caregiver amount for other infirm dependants age 18 or older (attach Schedule 5)		307 +			6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount	352 × \$2,150 =	367 +			7
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 +			•8
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310 +			•9
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$836.19)		312 +			•10
on self-employment and other eligible earnings (attach Schedule 13)		317 +			•11
Volunteer firefighters' amount		362 +			12
Search and rescue volunteers' amount		395 +			13
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,178)	363 +	95	56	14
Public transit amount (only claim amounts from January 1 to June 30, 2017)		364 +			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
Disability amount (for self) (claim \$8,113 , or if you were under 18 years of age, use the federal worksheet)		316 +			20
Disability amount transferred from a dependant (use the federal worksheet)		318 +			21
Interest paid on your student loans		319 +			22
Your tuition, education, and textbook amounts (attach Schedule 11)		323 +			23
Tuition amount transferred from a child		324 +			24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326 +			25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2000 or later	330		148	02	26
Enter \$2,268 or 3% of line 236 of your return, whichever is less .	-		2	87	27
Line 26 minus line 27 (if negative, enter "0")	=		145	15	28
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331 +				29
Add lines 28 and 29.	=		145	15	▶ 332 +
Add lines 1 to 25, and line 30.					335 = 11,875
Federal non-refundable tax credit rate					x 15%
Multiply line 31 by line 32.					338 = 1,781
Donations and gifts (attach Schedule 9)		349 +			34
Add lines 33 and 34.					
Enter this amount on line 47 on the next page.	Total federal non-refundable tax credits	350 =	1,781	36	35

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your taxable income from line 260 of your return.	95 56		36		
Complete the appropriate column depending on the amount on line 36.	Line 36 is \$45,916 or less	Line 36 is more than \$45,916 but not more than \$91,831	Line 36 is more than \$91,831 but not more than \$142,353	Line 36 is more than \$142,353 but not more than \$202,800	Line 36 is more than \$202,800
Enter the amount from line 36.	95 56				37
Line 37 minus line 38 (cannot be negative)	- 0 00	- 45,916 00	- 91,831 00	- 142,353 00	- 202,800 00
	= 95 56	=	=	=	39
	x 15%	x 20.5%	x 26%	x 29%	x 33%
Multiply line 39 by line 40.	= 14 33	=	=	=	41
	+ 0 00	+ 6,887 00	+ 16,300 00	+ 29,436 00	+ 46,965 00
	=	=	=	=	42
Add lines 41 and 42.	= 14 33	=	=	=	43

Step 3 – Net federal tax

Enter the amount from line 43.		14 33	44
Federal tax on split income (from line 5 of Form T1206)	424	+	•45
Add lines 44 and 45.	404	=	14 33 ▶ 46
Enter your total federal non-refundable tax credits from line 35 on the previous page.	350		1,781 36 47
Federal dividend tax credit	425	+	•48
Minimum tax carryover (attach Form T691)	427	+	•49
Add lines 47, 48, and 49.		=	1,781 36 ▶ 50
Line 46 minus line 50 (if negative, enter "0")		Basic federal tax 429	= 0 00 51
Federal foreign tax credit (attach Form T2209)		405	- 52
Line 51 minus line 52 (if negative, enter "0")		Federal tax 406	= 0 00 53
Total federal political contributions (attach receipts)	409		54
Federal political contribution tax credit (use the federal worksheet)		(maximum \$650) 410	•55
Investment tax credit (attach Form T2038(IND))		412	+ •56
Labour-sponsored funds tax credit (see lines 413 and 414 in the guide)			
Net cost of shares of a provincially registered shares	413		Allowable credit 414 + •57
Add lines 55, 56, and 57.		416	= ▶ - 58
Line 53 minus line 58 (if negative, enter "0")		417	= 0 00 59
If you have an amount on line 45 above, see Form T1206.			
Working income tax benefit advance payments received (box 10 of the RC210 slip)		415	+ •60
Special taxes (see line 418 in the guide)		418	+ 61
Add lines 59, 60, and 61.			
Enter this amount on line 420 of your return.		Net federal tax 420	= 0 00 62

T1-2017

Working Income Tax Benefit

Schedule 6

For more information, see line 453 in the guide. Complete this schedule and **attach** a copy to your return to claim the working income tax benefit (WITB) if you meet **all** of the following conditions in 2017:

- you were a resident of Canada throughout the year;
- you earned income from employment or business; and
- at the end of the year, you were 19 years of age or older or you resided with your spouse or common-law partner or your child.

The WITB is calculated based on the working income (calculated in Part A below) **and** your adjusted family net income (calculated in Part B below). You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 below) is more than \$3,000. If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 below) must be more than \$1,150. **Also**, if your adjusted family net income is less than the amount specified in the **chart on the next page**, you need to complete this form to find out if you are entitled to the WITB. If your adjusted family net income is more than the amount specified in the chart on the next page, you are not entitled to the WITB.

You cannot claim the WITB if in 2017:

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year; or
- you were confined to a prison or similar institution for a period of at least 90 days during the year.

Notes: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2017.

Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant? **331** Yes 1 No 2

Do you have an eligible spouse? **332** Yes 1 No 2

Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2017. Otherwise, complete column 1 only.

	Column 1 You		Column 2 Your eligible spouse	
Employment income and other employment income reported on line 101 and line 104 of the return	95	56 3	36,598	18 3
Taxable part of scholarship income reported on line 130	333 +	4	334 +	4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses and income from a communal organization)	+	5	+	5
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer	335 +	6	336 +	6
Add lines 3 to 6. Enter the amount even if the result is "0".	=	95 56 7	337 =	36,598 18 7
Add the amounts from line 7 in columns 1 and 2. Enter this amount on line 16 on the next page.	Working income		36,693	74 8

Part B – Adjusted family net income

Net income amount from line 236 of the return	95	56 9	45,359	07 9
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income, or an allowance received as an emergency volunteer	338 +	10	339 +	10
Total of universal child care benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included on line 232 of the return)	+	11	+	11
Add lines 9, 10, and 11.	=	95 56 12	=	45,359 07 12
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)	-	13	-	13
Line 12 minus line 13 (if negative, enter "0")	=	95 56 14	390 =	45,359 07 14
Add the amounts from line 14 in columns 1 and 2. Enter this amount on line 23 and line 35 on the next page.	Adjusted family net income		45,454	63 15

Are you claiming the basic WITB? **391** Yes 1 No 2 If **yes**, complete Step 2 on the next page.

If you qualify for the disability amount, do you want to claim the WITB disability supplement amount? **392** Yes 1 No 2 If **yes**, complete Step 3 on the next page.

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes 1 No 2 If **yes**, he or she must complete steps 1 and 3 on a separate Schedule 6.

Step 2 – Calculating your basic WITB

If you had an eligible spouse, **only one of you can** claim the basic WITB. However, the individual who received the WITB advance payments for 2017 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Working income amount from line 8 on the previous page		16	
Base amount	-	3,000.00	17
Line 16 minus line 17 (if negative, enter "0")	=		18
Rate	x	25%	19
Multiply line 18 by line 19.	=		20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,043.			21
If you had an eligible spouse or an eligible dependant, enter \$1,894.			21
Amount from line 20 or line 21, whichever is less	▶		22
Adjusted family net income amount from line 15 on the previous page			23
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$11,838.			
If you had an eligible spouse or an eligible dependant, enter \$16,348.	-		24
Line 23 minus line 24 (if negative, enter "0")	=		25
Rate	x	15%	26
Multiply line 25 by line 26.	=		▶ 27
Line 22 minus line 27 (if negative, enter "0")			28
Enter the amount from line 28 on line 453 of your return unless you complete Step 3.	=		28

Step 3 – Calculating your WITB disability supplement

Enter the amount from line 7 in column 1 on the previous page.			29
Base amount	-	1,150.00	30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	x	25%	32
Multiply line 31 by line 32.	=		33
Amount from line 33 or \$521, whichever is less	▶		34
Adjusted family net income amount from line 15 on the previous page			35
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$18,791.			
If you had an eligible spouse or an eligible dependant, enter \$28,975.	-		36
Line 35 minus line 36 (if negative, enter "0")	=		37
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 7.5%. Otherwise, enter 15%.	x		38
Multiply line 37 by line 38.	=		▶ 39
Line 34 minus line 39 (if negative, enter "0")			= 40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			+ 41
Add lines 40 and 41.			42
Enter this amount on line 453 of your return.	=		42

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$18,792	less than \$28,975
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$22,265	less than \$32,449
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	—————▶	less than \$35,922

T1-2017

Canada Pension Plan Contributions and Overpayment for 2017

Complete this schedule to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2017 if you were a resident of a province or territory other than Quebec on December 31, 2017, 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 2017*.

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 2017 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 2017 and elected in 2017 to stop paying CPP contributions or revoked in 2017 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 2017 and elect in 2017 to stop paying CPP contributions on your self-employment earnings, enter the month in 2017 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 2017 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2017 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 2017 and wanted to elect to stop paying CPP contributions in 2017, or to revoke in 2017 an election made in a prior year, you should have completed Form CPT30 in 2017. 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 2017 but your intent was to elect in 2017 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 2017 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 2017 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 2017 on this schedule. To be valid, an election or revocation that begins in 2017 must be filed on or before June 15, 2019.

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 2017, enter the number of months in the year after the month you turned 18.
- If for all of 2017 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2017, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2017, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2017, 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 2017 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 2017, 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 2017, 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 2017, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2017 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 2017 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 2017 you were 70 years of age or older, enter "0".
- If the individual died in 2017, 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 2017.

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 \$55,300) 55,300.00 1

Total CPP pensionable earnings

Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip). If box 26 is blank, use box 14.

95.56 2

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

(maximum \$55,300) 95.56 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 \$51,800) = 0.00 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 \$2,564.10) - 7

Line 6 minus line 7 (if negative, enter "0")

CPP overpayment = 0.00 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 2017

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	\$4,608.33	\$291.67	7	\$32,258.33	\$2,041.67
2	\$9,216.67	\$583.33	8	\$36,866.67	\$2,333.33
3	\$13,825.00	\$875.00	9	\$41,475.00	\$2,625.00
4	\$18,433.33	\$1,166.67	10	\$46,083.33	\$2,916.67
5	\$23,041.67	\$1,458.33	11	\$50,691.67	\$3,208.33
6	\$27,650.00	\$1,750.00	12	\$55,300.00	\$3,500.00

* If you started receiving CPP retirement benefits in 2017, your basic exemption may be prorated by the CRA.

Part 4 – CPP contributions on self-employment and other earnings ONLY (no employment income)

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)				1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373	+		2
Add lines 1 and 2 (if negative enter "0").		=		3
Basic exemption		-		4
Line 3 minus line 4		=		5
CPP rate		x	9.9%	6
CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 421 of your return.		=		7
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.				8
Enter the amount from line 8 on line 222 of your return and on line 310 of Schedule 1.				

* Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2017).

Part 5 – CPP contributions on self-employment and other earnings when you have employment income

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)				1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373	+		2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)	399	+		3
Add lines 1, 2, and 3.		=		4
Enter the amount from line 6 of Part 3.				5
If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.				
Enter the amount from line 5 above.			6	
Enter the amount from line 7 of Part 3.	-		7	
Line 6 minus line 7 (if negative, enter "0")		=		8
Line 5 minus line 8 (if negative, enter "0")		=		9
Multiply the amount from line 9 by 20.202.				10
Enter the amount from line 1 of Part 3.				11
Enter the amount from line 4 of Part 3.				12
Line 11 minus line 12 (if negative, enter "0")		=		13
Enter the amount from line 10.				14
Line 13 minus line 14 (if negative, enter "0")		=		15
Enter the amount from line 4 or line 15, whichever is less .				16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.				
Line 4 of Part 3 minus line 2 of Part 3			17	
Line 4 minus line 13 (if negative, enter "0")	-		18	
Line 17 minus line 18 (if negative, enter "0")		=		19
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")		=		20
Multiply the amount from line 20 by 9.9%.				21
Multiply the amount from line 8 of Part 3 (if positive only) by 2.				22
CPP contributions payable on self-employment and other earnings: Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. **		=		23
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.				24
Enter the amount from line 24 on line 222 of your return and on line 310 of Schedule 1.				

* Self-employment earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2017).

** If the result on line 23 is negative, you may have an overpayment. If so, we will calculate it for you.

See the privacy notice on your return.

Ontario Tax

ON428
T1 General – 2017

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 \$10,171	5804	10,171	00 1
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,966) 5808	+	2
Spouse or common-law partner amount				
Base amount	9,500			00
Minus: their net income from page 1 of your return	-			
Result: (if negative, enter "0")	=	(maximum \$8,636) ▶ 5812	+	3
Amount for an eligible dependant				
Base amount	9,500			00
Minus: their net income from line 236 of their return	-			
Result: (if negative, enter "0")	=	(maximum \$8,636) ▶ 5816	+	4
Ontario caregiver amount (use the <i>Provincial Worksheet</i>)		5819	+	5
CPP or QPP contributions:				
(amount from line 308 of your federal Schedule 1)		5824	+	.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	+	.8
(amount from line 317 of your federal Schedule 1)		5829	+	.9
Adoption expenses		(maximum \$12,409) 5833	+	10
Pension income amount		(maximum \$1,406) 5836	+	11
Disability amount (for self) (Claim \$8,217 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)		5844	+	12
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)		5848	+	13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852	+	14
Your tuition and education amounts (use and attach Schedule ON(S11))		5856	+	15
Tuition and education amounts transferred from a child		5860	+	16
Amounts transferred from your spouse or common-law partner (use and attach Schedule ON(S2))		5864	+	17
Medical expenses: (Read line 5868 in the forms book.)		5868	148	02 18
Enter \$2,302 or 3% of line 236 of your return, whichever is less .	-		2	87 19
Line 18 minus line 19 (if negative, enter "0")	=		145	15 20
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)		5872	+	21
Add lines 20 and 21.	=	5876	145	15 ▶ + 145 15 22
Add lines 1 to 17, and line 22.		5880	=	10,316 15 23
Ontario non-refundable tax credit rate			x	5.05% 24
Multiply line 23 by line 24.		5884	=	520 97 25
Donations and gifts:				
Amount from line 16 of your federal Schedule 9	x 5.05% =			26
Amount from line 17 of your federal Schedule 9	x 11.16% =		+	27
Add lines 26 and 27.	=	5896	=	▶ + 28
Add lines 25 and 28.				
Enter this amount on line 41.		Ontario non-refundable tax credits 6150	=	520 97 29

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.**

95|56 30

Complete the appropriate column depending on the amount on line 30.

	Line 30 is \$42,201 or less	Line 30 is more than \$42,201 but not more than \$84,404	Line 30 is more than \$84,404 but not more than \$150,000	Line 30 is more than \$150,000 but not more than \$220,000	Line 30 is more than \$220,000	
Enter the amount from line 30	95 56					31
Line 31 minus line 32 (cannot be negative)	- 0 00 = 95 56	- 42,201 00 =	- 84,404 00 =	- 150,000 00 =	- 220,000 00 =	32 33
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	34
Multiply line 33 by line 34.	= 4 83	=	=	=	=	35
Add lines 35 and 36.	+ 0 00	+ 2,131 00	+ 5,993 00	+ 13,313 00	+ 21,825 00	36
Ontario tax on taxable income	= 4 83	=	=	=	=	37

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 37.

4|83 38

Enter your Ontario tax on split income from Form T1206.

6151 + 0|00 39

Add lines 38 and 39.

= 4|83 40

Enter your Ontario non-refundable tax credits from line 29.

- 520|97 41

Line 40 minus line 41 (if negative, enter "0")

= 0|00 42

Ontario minimum tax carryover:

Enter the amount from line 42.

43

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

- 44

Line 43 minus line 44 (if negative, enter "0").

= 0|00 45

Amount from line 427 of your federal Schedule 1

x 33.67% = 46

Enter the amount from line 45 or 46, whichever is less.

6154 - 0|00 47

Line 42 minus line 47 (if negative, enter "0")

= 0|00 48

Ontario surtax

Enter the amount from line 48.

49

Enter the amount from line 39.

- 50

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

= 51

Complete lines 52 to 54 only if the amount on line 51 is **more than \$4,556**.

Otherwise, enter "0" on line 54 and continue completing the form.

(Line 51 minus \$4,556) x 20% (if negative, enter "0") = 52

(Line 51 minus \$5,831) x 36% (if negative, enter "0") = + 53

Add lines 52 and 53.

= 0|00 54

Add lines 48 and 54.

= 55

Ontario dividend tax credit

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

6152 - 0|00 56

Line 55 minus line 56 (if negative, enter "0")

= 0|00 57

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 58 of the *Provincial Worksheet*.

+ 58

Add lines 57 and 58.

= 59

Continue on the next page.

000 60

Enter the amount from line 59 on the previous page.

Step 4 – Ontario tax reduction

Enter "0" on line 67 if **any** of the following apply to you:

- You were not a resident of Canada at the beginning of the year;
- You were not a resident of Ontario on December 31, 2017;
- There is an amount on line 58;
- The amount on line 60 is "0";
- Your return is filed for you by a trustee in bankruptcy;
- You are not claiming an Ontario tax reduction.

Otherwise, complete lines 61 to 67 to calculate your Ontario tax reduction.

Basic reduction 235|00 61

If you had a spouse or common-law partner on December 31, 2017, **only** the individual with the **higher net income** can claim the amounts on lines 62 and 63.

Reduction for dependent children born in 1999 or later
 Number of dependent children **6269** × \$434 = + 62

Reduction for dependants with a mental or physical impairment
 Number of dependants **6097** × \$434 = + 63

Add lines 61, 62, and 63. = 235|00 64

Enter the amount from line 64. 235|00 × 2 = 470|00 65

Enter the amount from line 60. - 66

Line 65 minus line 66 (if negative, enter "0") **Ontario tax reduction claimed** = 470|00 ▶ - 470|00 67

Line 60 minus line 67 (if negative, enter "0") = 0|00 68

Step 5 – Ontario foreign tax credit

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

Line 68 minus line 69 (if negative, enter "0") = 0|00 70

Step 6 – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations **6098** × 25% = - 0|00 71

Line 70 minus line 71 (if negative, enter "0") = 0|00 72

Step 7 – Ontario health premium

If your taxable income (from line 30) is not more than \$20,000, enter "0".
 Otherwise, enter the amount calculated in the chart on the next page. **Ontario health premium** ▶ + 0|00 73

Add lines 72 and 73.
 Enter the result on line 428 of your return. **Ontario tax** = 0|00 74

Continue on the next page.

Ontario Health Premium

Enter your **taxable income** from line 30. _____ 95|56 1

Go to the line that corresponds to your taxable income.

- If there is an Ontario health premium amount on that line, enter that amount on line 73.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 73.

Taxable income	Ontario health premium
not more than \$20,000 ▶ ▶ ▶	\$0
more than \$20,000 , but not more than \$25,000 <input type="text"/> - \$20,000 = <input type="text"/> x 6% = <input type="text"/>	<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"/> x 6% = <input type="text"/> + \$300 = <input type="text"/>	<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"/> x 25% = <input type="text"/> + \$450 = <input type="text"/>	<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"/> x 25% = <input type="text"/> + \$600 = <input type="text"/>	<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"/> x 25% = <input type="text"/> + \$750 = <input type="text"/>	<input type="text"/>
more than \$200,600 ▶ ▶ ▶	\$900

See the privacy notice on your return.

Employee Overpayment of 2017 Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13, then complete this form.

Do not complete this form if you were a resident of Quebec on December 31, 2017, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read ^(a) below)			0	00	1
<hr/>					
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+				2
Add lines 1 and 2.		(maximum \$51,300)	=	0	00 3
<hr/>					
Total premiums deducted:					
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read ^(b) below)					
Quebec residents (box 18 of your T4 slips)		1 56			4
<hr/>					
Total premiums payable: enter the amount from line 10 of Schedule 13	+				5
Add lines 4 and 5.		1 56	=	1 56	6
<hr/>					
Line 3 minus \$2,000 (if negative, enter "0")	-			0	00 7
Line 6 minus line 7 (if negative, enter "0")	=			1 56	8
<hr/>					
Total premiums deducted:					
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read ^(b) below)					
Quebec residents (from box 18 of your T4 slips)				1 56	9
<hr/>					
Required premium:					
Residents of other than Quebec (multiply line 1 by 1.63%)		(maximum \$836.19)			
Quebec residents (multiply line 1 by 1.27%)		(maximum \$651.51)			
Line 9 minus line 10 (if negative, enter "0")	-			1 56	10
	=			1 56	11
<hr/>					
Enter the amount from line 8 or line 11, whichever is greater .		Employment insurance overpayment		1 56	12

Enter the amount from line 12 on **line 450** of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 450.

Enter the amount from line 7, 9, or 10, whichever is **least**, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,033 (\$2,025 if you were a resident of Quebec).

- (a) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.
- (b) If you received EI-exempt employment income as stated in box 28 of your T4 slip and there is an amount in box 55 of your T4 slip, do not claim the amount shown in box 55 of that slip on this line. In this case, contact Revenu Québec for a refund of your Provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of the voting shares of a corporation and you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada in 2017 to participate in the EI program for access to EI special benefits, claim the amount shown in box 55 on this line.

T1-2017

Medical expenses for the year ending 31-12-2017

Line 330 - Medical expenses for self, spouse or common-law partner, and your dependent children born in 2000 or later

Patient's Name: Thaila Riden

Details of expense

Employee-paid premiums for private health services plans (T4 box 85)	148 02	
	Subtotal ▶	148 02

Carry the result to line 330.

Total medical expenses claimed	330	148 02
---------------------------------------	------------	--------

Registered Retirement Savings Plan (RRSP) Schedule

Table C - Calculation of RRSP/PRPP deduction in 2017

Contributions available for RRSP/PRPP deduction (table A, line 12)	=	
Maximum RRSP/PRPP deduction limit in 2017 (table B, line 7)	=	
RRSP/PRPP deduction before transfers		1
Direct or indirect transfers	+	2
RRSP/PRPP deduction (per line 208)	=	0 3

Table D - Calculation of 2017 earned income

2017 calculation in reference to 2018 RRSP/PRPP eligibility

Employment income (line 101 and part of line 104 not shown elsewhere in this calc)		95	1
Union, professional or like dues (line 212)	-		2
Employment expenses (line 229)	-		3
Subtotal (employment income)	=	95	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
2017 contributions to an amateur athlete trust (AAT)	+		13
Subtotal - total eligible income	=	95	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
2017 earned income	=	95	20
Amount from line 20	95	x 18% ▶ =	17 A
RRSP/PRPP dollar limit for 2018		=	26,230 B
Enter the amount from line A or B, whichever is less			17 21
Total PA from 2017			- 22
Maximum RRSP/PRPP deduction in 2018 before PSPA	=	17	23

Table E - Calculation of eligible RRSP/PRPP deduction limit for 2018

Unused Room for 2017 (table B, line 6)			1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		2
2018 net PSPA (from RPP administrator's statement)	-		3
Eligible RRSP/PRPP Room	=	0	4
Maximum RRSP/PRPP deduction in 2018 based on 2017 earned income (table D, line 23)	+	17	5
Maximum RRSP/PRPP deduction limit for 2018	=	17	6

Table G - Calculation of RRSP/PRPP contribution limit 2018

Maximum RRSP/PRPP deduction limit for 2018 (table E, line 6)		17	1
Undeducted premiums (table F, line 3)	-		2
RRSP/PRPP contribution limit for 2018	=	17	3

**Return Record**

Identification		
Transmitter Efile Number	Transmitter Efile Password	<Password>
Preparer Efile Number	Preparer Efile Password	<Password>
Document Control Number	Discounter Registration Number	
Software Code	Software Release Date	2018-03-21
Notice of Assessment Indicator [0=No, 1=Yes]		0
Originating IP Address		
Originating IP Address		192.168.1.118
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	ON	Telephone Area Code 613
Postal Code	K0B1R0	Telephone Local Number 7203619
Same Home/Mailing Address [1=Yes, 2=No]	1	Date of the Move
Basic Data		Residency Data
Tax Year	2017	Year End Province of Residence ON
Social Insurance Number	516347150	Current Province of Residence
Date of Birth	1989-09-18	Aboriginal Land Residency Indicator [1=Yes, 2=No]
Marital Status	1	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] 01
Contact Data		
Correspondence Language Code [1=English, 2=French]	1	
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		
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)	Thai	Spouse's Social Insurance Number 527125009
Spouse's Net Income	45359	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	95	Employment income per T4 slips
150	95	Total income (or loss)
260	95	Taxable income
450	156	Employment insurance overpayment
484	156	Refund
490	2	Prepared by (1=3rd party, 2=Client, or 3=Discounted)
300	11635	Basic personal amount
363	95	Canada employment amount
330	148	Medical expenses
332	145	Allowable portion of medical expenses
335	11875	Gross non-refundable tax credits before donations and gifts

Continued on next page

Field	Value	Description
338	1781	Non-refundable tax credits before donations and gifts
350	1781	Total federal non-refundable tax credits
5804	10171	Basic personal amount
5868	148	Medical expenses
5876	145	Allowable portion of medical expenses
5880	10316	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	520	Provincial non-refundable tax credits before donations and gifts
6150	520	Provincial non-refundable tax credits
5478	95	E.I. insurable earnings (T4's other than T4 fishers income)
5549	95	Total CPP pensionable earnings
5034	1	Total CPP contributions withheld
5028	156	Total employment insurance premiums

Summary of carryforward amounts to 2018



Name: **Caitlin Ross**

SIN: 516-347-150

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	17	RRSP schedule (Table D)
Room from previous years		RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
Cost of labour-sponsored funds shares acquired (Jan/Feb 2018) - 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 18
Tuition and educations amounts - Provincial		Schedule 11 P, last line
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
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479
Alberta investor tax credit (AITC)		AB428

Details	2013	2014	2015	2016	2017
Donations (excluding US Donations)					
US Donations					
Interest paid on a student loan					

Summary of information slips - 2017

T5007

1	T5007	
	Box	Amount
Social assistance or provincial supplements	11	9,084.39

Employment income summary - 2017

Employer Name: **Centre de Services a L'emploi de Prescott**

T4

Province of employment: **Ontario**

STATEMENT OF REMUNERATION PAID

Employment income - *line 101*

14		95	56
-----------	--	----	----

Employee's CPP contributions - *line 308*

16			
-----------	--	--	--

Employee's QPP contributions - *line 308*

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

Employee's EI premiums - *line 312*

18		1	56
-----------	--	---	----

RPP contributions - *line 207*

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

Income tax deducted - *line 437*

22			
-----------	--	--	--

EI insurable earnings

24		95	56
-----------	--	----	----

CPP pensionable earnings

26		95	56
-----------	--	----	----

QPP pensionable earnings

26			
-----------	--	--	--

Board and lodging
(included in box 14)

30			
-----------	--	--	--

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

37			
-----------	--	--	--

39			
-----------	--	--	--

Other taxable allowances and benefits
(included in box 14)

40			
-----------	--	--	--

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

41			
-----------	--	--	--

Employment commissions - *line 102*

42			
-----------	--	--	--

Canadian Forces personnel
& police deduction - *line 244*

43			
-----------	--	--	--

Union dues - *line 212*

44			
-----------	--	--	--

Charitable donations - *line 349*

46			
-----------	--	--	--

Pension adjustment - *line 206*

52			
-----------	--	--	--

Provincial parental insurance plan

55			
-----------	--	--	--

PPIP insurable earnings

56			
-----------	--	--	--

Eligible retiring allowances *line 130*

66			
-----------	--	--	--

Non-eligible retiring allowances *line 130*

67			
-----------	--	--	--

Status Indian employee *(included in box 14)*

71			
-----------	--	--	--

Pre-1990 past service contributions
while a contributor

74			
-----------	--	--	--

Pre-1990 past service contributions
while not a contributor

75			
-----------	--	--	--

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

77			
-----------	--	--	--

Emergency services
volunteer allowance

87			
-----------	--	--	--

Public transit pass - *line 364*

84			
-----------	--	--	--

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

85			
-----------	--	--	--

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

30			
-----------	--	--	--