UFile 2017

Tax return for 2017 prepared for

Pasler Riden

by *UFile for Windows*

Executive summary
for 2017 taxation year

	Taxpayer	
First name	**Pasler**	
Last name	**Riden**	
Social insurance number	556-035-715	
Date of birth	21-08-1993	
Province of residence	Ontario	
Street	3440 County Road 10	
City	Vankleek Hill	
Province	Ontario	
Postal code	K0B 1R0	
Home phone number	6136783453	

Federal return

		Taxpayer		
Total income	**150**	5,576		
Net income	**236**	5,576		
Taxable income	**260**	5,576		
Marginal tax rate		0%		
Average tax rate (total income taxes paid ÷ total income)		0.0%		
Total tax payable	**435**			
Balance due (refund)	**484 or 485**	**(2,256)**		

Canada child benefit			
GST/HST credit	284		
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2018	1,004		
Unused RRSP contributions			
Capital gain exemption available	500,000		
Cumulative net investment loss (CNIL)			
Total instalments payable in 2018			

Tax return Summary
for 2017 taxation year

	Taxpayer
First name	**Pasler**
Last name	**Riden**
Social insurance number	556-035-715
Date of birth	21-08-1993
Province of residence	Ontario
Street	3440 County Road 10
City	Vankleek Hill
Province	Ontario
Postal code	K0B 1R0
Home phone number	6136783453

Federal return

Total income

			Taxpayer
Employment income		101	5,575.69
Add lines 101, 104 to 143, and 147.	**This is your total income.**	**150** =	5,575.69

Net income

Line 150 minus line 233 (if negative, enter "0")	**This is your net income before adjustments.**	234 =	5,575.69
Line 234 minus line 235 (if negative, enter "0")	**This is your net income.**	**236** =	5,575.69

Taxable income

Line 236 minus line 257 (if negative, enter "0")	**This is your taxable income.**	**260** =	5,575.69

Step 1 - Federal non-refundable tax credits

Basic personal amount			300	11,635.00
CPP or QPP contributions: through employment			308 +	102.75
Employment Insurance premiums			312 +	90.88
Canada employment amount			363 +	1,178.00
Medical expenses for self, spouse or common-law partner, and your child	330	5.89		
Minus: $2,268 or 3% of line 236, whichever is less	-	167.27		
		Add lines 300 to 332.	335 =	13,006.63
		Multiply the amount on line 335 by 15%.	338 =	1,950.99
Total federal non-refundable tax credits:		add lines 338 and 349.	**350** =	1,950.99

Step 3 - Net federal tax

Tax on taxable income	(C)	836.35		
		Add lines (C) and 424.	404	836.35
Enter the amount from line 350.	350	1,950.99		
		Add lines 350 to 427.	-	1,950.99

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
Total income tax deducted	437	1,445.81		
CPP overpayment	448 +	166.59		
Working income tax benefit	453 +	643.92		
		These are your total credits.	482 -	2,256.32
		Line 435 minus line 482	=	(2,256.32)
		Refund	**484**	2,256.32
		Balance owing	**485**	0.00

Additional information

Marginal tax rate	0%
Average tax rate (total income taxes paid ÷ total income)	0.0%
GST/HST credit	284.00
Total RRSP deduction limit - 2018	1,003.50
Capital gain exemption available	500,000.00

T1 comparative summary - 2017

Name **Pasler Riden**
SIN 556-035-715 Date of birth 21-08-1993

		2017	2016
Employment income	101	5,576	
Other employment income	104		
Old age security pension	113		
CPP or QPP benefits	114		
Other pensions or superannuation	115		
Elected split-pension amount	116		
Universal child care benefit	117		
UCCB amount designated to a dependant	185		
Employment insurance and other benefits	119		
Taxable amount of dividends	120		
Taxable amount of dividends other than elig.	180		
Interest and other investment income	121		
Net partnership income	122		
Registered disability savings plan income	125		
Net rental income	126		
Taxable capital gains	127		
Taxable amount of support payments received	128		
RRSP income	129		
Other income	130		
Net business income	135		
Net professional income	137		
Net commission income	139		
Net farming income	141		
Net fishing income	143		
Workers' compensation benefits	144		
Social assistance payments	145		
Net federal supplements	146		
Total income	**150**	5,576	
Pension adjustment	206		
Registered pension plan deduction	207		
RRSP deduction	208		
Deduction for elected split-pension amount	210		
Annual union, professional, or like dues	212		
Universal child care benefit repayment	213		
Child care expenses	214		
Disability supports deduction	215		
Allowable deduction of business investment loss	217		
Moving expenses	219		
Allowable deduction of support payments made	220		
Carrying charges and interest expenses	221		
Deduction for CPP or QPP contributions	222		
Deduction for PPIP premiums	223		
Exploration and development expenses	224		
Other employment expenses	229		
Clergy residence deduction	231		
Other deductions	232		
Social benefits repayment	235		
Net income	**236**	5,576	
Canadian Forces personnel and police deduc.	244		
Employee home relocation loan deduction	248		
Security options deductions	249		
Other payments deduction	250		
Limited partnership losses of other years	251		
Non capital loss of other years	252		
Net capital loss of other years	253		
Capital gains deduction	254		
Northern residents deductions	255		
Additional deductions	256		
Taxable income	**260**	5,576	
Basic personal amount	300	11,635	
Age amount	301		
Spousal or common-law partner amount	303		
Canada caregiver amount	304		
Amount for an eligible dependant	305		
Amount for children	367		
Amount for infirm dependants age 18 or older	306		

		2017	2016
Canada caregiver amount	307		
CPP or QPP contributions - employment	308	103	
CPP or QPP contributions - self-employment	310		
EI premiums - employment	312	91	
EI premiums - self-employment	317		
PPIP premiums paid	375		
PPIP premiums payable on employment inc.	376		
PPIP premiums payable on self-employment	378		
Volunteer firefighters' amount	362		
Search and rescue volunteers amount	395		
Canada employment amount	363	1,178	
Public transit amount	364		
Children's arts amount	370		
Home accessibility expenses	398		
Home buyers' amount	369		
Adoption expenses	313		
Pension income amount	314		
Disability amount (for self)	316		
Disability amount transferred from a dependant	318		
Interest paid on your student loans	319		
Your tuition, education, and textbook amounts	323		
Tuition amounts transferred from a child	324		
Amounts transferred from your spouse	326		
Medical expenses	330	6	
Allowable medical expenses for other dep.	331		
Medical deduction	332		
Total	**335**	13,007	
Total @ 15%	**338**	1,951	
Donations and gifts	349		
Total federal non-refundable tax credits	**350**	1,951	
Federal dividend tax credit	425		
Minimum tax carryover	427		
Federal foreign tax credit	405	0	
Federal tax	**406**	0	
Federal political contribution tax credit	410		
Investment tax credit	412		
Labour-sponsored funds tax credit	414		
Labour-sponsored funds tax credit (5%)	419		
Line 406 - 416	**417**		
WITB advance payments received	415		
Net federal tax	**420**		
CPP contributions payable on self-employment	421		
EI premiums payable on self-employment	430		
Social benefits repayment	422		
Provincial or territorial tax	428		
Yukon First Nations tax	432		
Total payable	**435**	0	
Deducted at source	437	1,446	
Transfer 45%	438		
Line 437 - 438	**439**		
Quebec abatement	440		
First Nations abat.	441		
CPP overpayment	448	167	
Employment insurance overpayment	450		
Refundable medical expense supplement	452		
Working income tax benefit	453	644	
Refund of investment tax credit	454		
Part XII.2 trust tax credit	456		
Employee and partner GST/HST rebate	457		
Children's fitness tax credit	459		
School supply	469		
Tax paid by instalments	476		
Provincial or territorial credits	479		
Total credits	**482**	2,256	
Refund	**484**	2,256	
Balance owing	**485**		

Assembly Instructions

Name: **Pasler Riden**
SIN: 556-035-715

Assembling the federal tax return

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

Canada Revenue Agency / Agence du revenu du Canada

T1 GENERAL – CONDENSED 2017

Income Tax and Benefit Return

Step 1 – Identification and other information

7

Identification

Print your name and address below.

First name and initial
Mr
Pasler

Last name
Riden

Mailing address: Apt No – Street No Street name
3440 County Road 10

PO Box | RR

City **Vankleek Hill** | Prov./Terr. **ON** | Postal code **K0B 1R0**

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 [X] No [ ]

Enter the province or territory where you **currently** reside if it is not the same as your mailing address above:

If you were self-employed in 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 **departure** Month Day

Information about you

Enter your social insurance number (SIN): **556-035-715**

Enter your date of birth: Year Month Day **1993-08-21**

Your language of correspondence: English [X] 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, 2017:

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

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 2017 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 2017: 1 [ ]

Do not use this area

DUPLICATE - DO NOT SEND BY MAIL

Do not use this area	172					171				

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 [X] 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 [X] 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 [X] 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.

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.

T1-2017 **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	5,575 69
This is your **total income.**	150	5,575 69

Net income

This is your **net income.**	236	5,575 69

Taxable income

This is your **taxable income.**	260	5,575 69

Federal schedules

Schedule 1

300	11,635.00	308	102.75	312	90.88	330	5.89	335	13,006.63
338	1,950.99	350	1,950.99	363	1,178.00				

Schedule 6

381	2	382	2	391	1	392	2

Schedule 8

5034	269.34	5549	5,575.69

Provincial and territorial forms

Form 428

5605		5804	10,171.00	5824	102.75	5832	90.88	5868	5.89
5880	10,364.63	5884	523.41	6150	523.41				

DUPLICATE - DO NOT SEND BY MAIL

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**	**1,445 81**	
Refundable Quebec abatement	**440**	+	
CPP overpayment (enter your excess contributions)	**448**	+ **166 59**	
Employment insurance overpayment (enter your excess contributions)	**450**	+	
Refundable medical expense supplement (use the federal worksheet)	**452**	+	
Working income tax benefit (WITB)	**453**	+ **643 92**	
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** × 15% =	**469**	+	
Tax **paid** by instalments	**476**	+	
Provincial or territorial credits	**479**	+	
Add lines 437 to 479. These are your **total credits.**	482	= **2,256 32**	▶ - **2,256 32**
Line 435 minus line 482 This is your **refund** or **balance owing.**			= **(2,256 32)**

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.

Generally, we do not charge or refund a difference of $2 or less.

Refund **484** **2,256 32**

Balance owing **485**

For more information on how to make your payment, see line 485 in the guide or go to canada.ca/payments. Your payment is due no later than April 30, 2018.

DUPLICATE - DO NOT SEND BY MAIL

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) 678-3453** Date **06-04-18**

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** **488** **486**

Canada Revenue Agency / Agence du revenu du Canada

T1 GENERAL 2017

RC-17-119

Income Tax and Benefit Return

Step 1 – Identification and other information

ON **8**

Identification

Print your name and address below.

First name and initial: Mr Pasler

Last name: Riden

Mailing address: Apt No – Street No Street name: 3440 County Road 10

PO Box:

RR:

City: Vankleek Hill

Prov./Terr.: ON

Postal code: K0B 1R0

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

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 **departure** Month Day

Information about you

Enter your social insurance number (SIN): 556-035-715

Enter your date of birth: Year Month Day 1993-08-21

Your language of correspondence: English [X] 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, 2017:

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

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 2017 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 2017: 1 [ ]

Do not use this area

DUPLICATE - DO NOT SEND BY MAIL

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

A) Do you have Canadian citizenship? . . . . . Yes [X] 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 [X] 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				

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	5,575 69
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 =	5,575 69

DUPLICATE - DO NOT SEND BY MAIL

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	5,575 69
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") This is your **net income before adjustments.**		234 =	5,575 69
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment		**235** -	
Line 234 minus line 235 (if negative, enter "0") If you have a spouse or common-law partner, see line 236 in the guide. This is your **net income.**		236 =	5,575 69

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") This is your **taxable income.**		**260** =	5,575 69

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.

Step 6 – Refund or balance owing

Net federal tax: enter the amount from line 62 of Schedule 1 (**attach** Schedule 1, even if the result is "0")	420		
CPP contributions payable on self-employment and other earnings (**attach** Schedule 8 or Form RC381, whichever applies)	421 +		
Employment insurance premiums payable on self-employment and other eligible earnings (**attach** Schedule 13)	430 +		
Social benefits repayment (amount from line 235)	422 +		
Provincial or territorial tax (**attach** Form 428, even if the result is "0")	428 +		
Add lines 420, 421, 430, 422, and 428. This is your **total payable**.	**435** =		•

Total income tax deducted	**437**	1,445 81	•
Refundable Quebec abatement	**440** +		•
CPP overpayment (enter your excess contributions)	**448** +	166 59	•
Employment insurance overpayment (enter your excess contributions)	**450** +		•
Refundable medical expense supplement (use the federal worksheet)	**452** +		•
Working income tax benefit (WITB) (**attach** Schedule 6)	**453** +	643 92	•
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** × 15% =	**469** +		•
Tax **paid** by instalments	**476** +		•
Provincial or territorial credits (**attach** Form 479 if it applies)	**479** +		•
Add lines 437 to 479. These are your **total credits**.	482 =	2,256 32 ▶	- 2,256 32
Line 435 minus line 482 This is your **refund** or **balance owing**.			= (2,256 32)

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.

Generally, we do not charge or refund a difference of $2 or less.

Refund **484** 2,256 32 •

Balance owing **485** _____ •

For more information on how to make your payment, see line 485 in the guide or go to **Canada.ca/payments**. Your payment is due no later than April 30, 2018.

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) 678-3453 Date 06-04-18

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 Info Source **Canada.ca/arc-info-source**, personal information bank CRA PPU 005.

Do not use this area **487** ☐ **488** ☐ _____ • **486** _____ •

DUPLICATE - DO NOT SEND BY MAIL

T1-2017 **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	+	102 75	•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	+	90 88	•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	+	1,178 00	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	5 89	26
Enter $2,268 or 3% of line 236 of your return, whichever is **less**.		- 167 27	27
Line 26 minus line 27 (if negative, enter "0")		= 0 00	28
Allowable amount of medical expenses for **other dependants** (do the calculation at line 331 in the guide)	331	+	29
Add lines 28 and 29.		= 0 00 ▶	332 + 0 00 30
Add lines 1 to 25, and line 30.			335 = 13,006 63 31
Federal non-refundable tax credit rate			× 15% 32
Multiply line 31 by line 32.			338 = 1,950 99 33
Donations and gifts (**attach** Schedule 9)			349 + 34
Add lines 33 and 34. Enter this amount on line 47 on the next page. **Total federal non-refundable tax credits**			350 = 1,950 99 35

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.					5,575 69	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 than $202,800	Line 36 is more than $202,800	
Enter the amount from line 36.	5,575 69					37
Line 37 minus line 38	- 0 00	- 45,916 00	- 91,831 00	- 142,353 00	- 202,800 00	38
(cannot be negative)	= 5,575 69	=	=	=	=	39
	× 15%	× 20.5%	× 26%	× 29%	× 33%	40
Multiply line 39 by line 40.	= 836 35	=	=	=	=	41
	+ 0 00	+ 6,887 00	+ 16,300 00	+ 29,436 00	+ 46,965 00	42
Add lines 41 and 42.	= 836 35	=	=	=	=	43

Step 3 – Net federal tax

Enter the amount from line 43.			836 35	44		
Federal tax on split income (from line 5 of Form T1206)	424	+		•45		
Add lines 44 and 45.	404	=	836 35	▶	836 35	46
Enter your total federal non-refundable tax credits from line 35 on the previous page.	350		1,950 99	47		
Federal dividend tax credit	425	+		•48		
Minimum tax carryover (**attach** Form T691)	427	+		•49		
Add lines 47, 48, and 49.		=	1,950 99	▶	- 1,950 99	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") If you have an amount on line 45 above, see Form T1206.				417	= 0 00	59
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

Protected B when completed

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?	381	Yes	☐ 1	No	☒ 2	
Do you have an eligible spouse?	382	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		5,575.69	3		3
Taxable part of scholarship income reported on line 130	383	+	4	384 +	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	385	+	6	386 +	6
Add lines 3 to 6. Enter the amount even if the result is "0".		= 5,575.69	7	387 =	7
Add the amounts from line 7 in columns 1 and 2. Enter this amount on line 16 on the next page.	**Working income**		5,575.69	8	

Part B – Adjusted family net income

Net income amount from line 236 of the return		5,575.69	9		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	388	+	10	389 +	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.		= 5,575.69	12	=	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")		= 5,575.69	14	390 =	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**		5,575.69	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.

Continue on the next page.

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		5,575 69	16		
Base amount	-	3,000 00	17		
Line 16 minus line 17 (if negative, enter "0")	=	2,575 69	18		
Rate	×	25%	19		
Multiply line 18 by line 19.	=	643 92	20		
If you had neither an eligible spouse nor an eligible dependant, enter $1,043. If you had an eligible spouse or an eligible dependant, enter $1,894.		1,043 00	21		
Amount from line 20 or line 21, whichever is **less**		643 92	►	643 92	22
Adjusted family net income amount from line 15 on the previous page		5,575 69	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.	-	11,838 00	24		
Line 23 minus line 24 (if negative, enter "0")	=	0 00	25		
Rate	×	15%	26		
Multiply line 25 by line 26.	=	0 00	►	- 0 00	27
Line 22 minus line 27 (if negative, enter "0") Enter the amount from line 28 on line 453 of your return **unless you complete Step 3.**				= 643 92	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	×	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%.	×		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. 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

Protected B when completed

T1-2017

Canada Pension Plan Contributions and Overpayment for 2017

Schedule 8

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. 12 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.		5549	5,575 69	2
Enter the amount from line 1 or the amount from line 2, whichever is **less**.	**(maximum $55,300)**		5,575 69	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)**		= 2,075 69	5
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.		5034	269 34	• 6
Required contributions on CPP pensionable earnings: Multiply the amount from line 5 by 4.95%.	**(maximum $2,564.10)**		- 102 75	7
Line 6 minus line 7 (if negative, enter "0")	**CPP overpayment**		= 166 59	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").	**CPP pensionable earnings (maximum $55,300)***	=		3
Basic exemption	**(maximum $3,500)***	-		4
Line 3 minus line 4	**(maximum $51,800)**	=		5
CPP rate		×	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.	**Actual CPP contributions**				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.	**CPP pensionable earnings (maximum $55,300)**				11
Enter the amount from line 4 of Part 3.	**Basic exemption (maximum $3,500)**			-	12
Line 11 minus line 12 (if negative, enter "0")	**(maximum $51,800)**			=	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 *Provincial Worksheet*)			**(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 *Provincial Worksheet*)				5819	+	5
CPP or QPP contributions:						
(amount from line 308 of your federal Schedule 1)				5824	+ 102 75	• 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	+ 90 88	• 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 *Provincial Worksheet*.)				5844	+	12
Disability amount transferred from a dependant (use the *Provincial Worksheet*)				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	5 89	18		
Enter $2,302 **or** 3% of line 236 of your return, whichever is **less**.			- 167 27	19		
Line 18 minus line 19 (if negative, enter "0")			= 0 00	20		
Allowable amount of medical expenses for other dependants (use the *Provincial Worksheet*)		5872	+	21		
Add lines 20 and 21.		5876	=	▶	+	22
Add lines 1 to 17, and line 22.				5880	= 10,364 63	23
Ontario non-refundable tax credit rate					× **5.05%**	24
Multiply line 23 by line 24.				5884	= 523 41	25
Donations and gifts:						
Amount from line 16 of your federal Schedule 9	× 5.05% =			26		
Amount from line 17 of your federal Schedule 9	× 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	= 523 41	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**. 5,575.69 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	5,575.69					31
Line 31 minus line 32	- 0.00	- 42,201.00	- 84,404.00	- 150,000.00	- 220,000.00	32
(cannot be negative)	= 5,575.69	=	=	=	=	33
	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	34
Multiply line 33 by line 34.	= 281.57	=	=	=	=	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	= 281.57	=	=	=	=	37

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 37.		281.57	38
Enter your Ontario tax on split income from Form T1206.	6151	+	• 39
Add lines 38 and 39.		= 281.57	40
Enter your Ontario non-refundable tax credits from line 29.		- 523.41	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	× 33.67% =		46
Enter the amount from line 45 or 46, whichever is less.	6154	-	• 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) × 20% (if negative, enter "0")	=			52
(Line 51	minus $5,831) × 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	-	• 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.

Enter the amount from line 59 on the previous page.	0 00	60

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. 5,575|69 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**		- $20,000 =		× 6% =				
more than **$25,000**, but not more than **$36,000**	▶		▶		▶			**$300**
more than **$36,000**, but not more than **$38,500**		- $36,000 =		× 6% =		+ $300 =		
more than **$38,500**, but not more than **$48,000**	▶		▶		▶			**$450**
more than **$48,000**, but not more than **$48,600**		- $48,000 =		× 25% =		+ $450 =		
more than **$48,600**, but not more than **$72,000**	▶		▶		▶			**$600**
more than **$72,000**, but not more than **$72,600**		- $72,000 =		× 25% =		+ $600 =		
more than **$72,600**, but not more than **$200,000**	▶		▶		▶			**$750**
more than **$200,000**, but not more than **$200,600**		- $200,000 =		× 25% =		+ $750 =		
more than **$200,600**	▶		▶		▶			**$900**

See the privacy notice on your return.

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: Pasler Riden

Details of expense

Employee-paid premiums for private health services plans (T4 box 85)	5 89	
	Subtotal ▶	5 89

Carry the result to line 330.

Total medical expenses claimed	330	5 89

Protected B when completed

T1 – 2017 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	1,445 81

Total income tax deducted

Enter this amount on line 437 of your return	= 1,445 81

Estimated GST/HST Tax Credit for the Period July 2018 to June 2019

You are eligible for this credit if you are a **resident of Canada** for income tax purposes in the month before and at the beginning of the month in which the CRA makes a payment, and **one** of the following applies:

- you are 19 years of age or older;
- you have (or had) a spouse or common-law partner; or
- you are (or were) a parent and live (or lived) with your child.

Generally, you are not eligible for the GST/HST credit if at the beginning of the month in which the CRA makes a quarterly payment, **any** of the following apply:

- you are not a resident of Canada for income tax purposes;
- you do not have to pay tax in Canada because you are an officer or servant of another country (such as a diplomat) or a family member or employee of such a person; or
- you are confined to a prison or similar institution for a period of 90 consecutive days or more.

Note
You cannot get the credit for a spouse, common-law partner, or child who meets any of these conditions at the beginning of the month in which the CRA makes a quarterly payment.

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.		5,575	69			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.	=	5,575	69	=		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").	=	5,575	69	=		8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	**Adjusted net income**				5,575 69	9

Calculation of GST credit

Basic Goods and Services Tax Credit.		**Claim $284**			284 00	10
Credit for spouse or supporting person.		**Claim $284**		+		11
Eligible dependant credit.		**Claim $284**		+		12
Credit for qualified children:	Number of qualified children	**× $149**		+		13
Calculation of single supplement: (if line 11 and 12 are zero)						
Adjusted net income from line 9.				14		
Base amount.		-	**9,209 00**	15		
Line 14 minus line 15.	**Income over base amount**	=		16		
Enter 2% of line 16 or $149 whichever is less					+	17
Single-parent family supplement.		**Claim $149**			+	18
Add lines 10 through 13, and 17 through 18.					= 284 00	19
Adjusted net income from line 9.			5,575 69	20		
Base amount.		-	**36,976 00**	21		
Line 20 minus line 21.	**Income over base amount**	=	0 00	22		
Enter 5% of line 22.					-	23
Line 19 minus line 23.					= 284 00	24
Goods and Services Tax Credit (if line 24 is less than $1, enter zero).					284 00	25

GST/HST credit quarterly amount:

July 2018	71 00	January 2019	71 00
October 2018	71 00	April 2019	71 00

Estimated Ontario Trillium Benefit (OTB) for July 2018 to June 2019 and the Ontario Senior Homeowners' Property Tax Grant (OSHPTG) for 2018

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.		5,575 69		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.	=	5,575 69	=	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").	=	5,575 69	=	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	**Adjusted family net income**		= 5,575 69	9

A – Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.		**Claim $301.00**	301 00	10
Credit for your spouse or common-law partner.		**Claim $301.00**	+	11
Eligible dependant credit.		**Claim $301.00**	+	12
Credit for children.	Number of children:	**× $301.00**	+	13
Add lines 10 through 13.			= 301 00	14
Adjusted family net income from line 9.		5,575 69	15	
• If you are a single individual with no children, enter **$23,156**. • If you are a single parent, or are married or living common-law, enter **$28,944**.		- 23,156 00	16	
Line 15 minus line 16.		=	17	
Enter **4%** of line 17.			-	18
Line 14 minus line 18 (Eligible only if the result is more than **$2**).	**Estimated Ontario Sales Tax Credit (OSTC)**		= 301 00	19

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

Occupancy cost:

Rent paid in Ontario for 2017. Enter the amount from **box 6110** in Part A of Form ON-BEN.		× 20% =		20
Property tax paid in Ontario for 2017. 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 2017? " 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.		× 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 **$232**, whichever is **less**.	**Energy component**		=	30

2. Property Tax Component:

Occupancy cost from line 23.		× 10% =		31
Age on December 31, 2017: **If under 64 years of age:** Amount from line 31 or **$753**, whichever is **less**. **If 64 years of age or older:** Amount from line 31 or **$463**, whichever is **less**.		▶		32
If under 64 years of age: Enter **$58**. **If 64 years of age or older:** Enter **$492**.		▶ +		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, 2017:

If under 64 years of age:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **$23,156**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **$28,944**.

If 64 years of age or older:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **$28,944**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **$34,733**.

(Adjusted family net income from line 9	-	) × 2% (if negative, enter "0")	▶ -		37
Line 36 minus line 37 (if negative, enter "0").			=		38

If you received a 2017 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 2017 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"). **Estimated Ontario Energy and Property Tax Credit (OEPTC)**			=	46

C – Estimated Northern Ontario Energy Credit (NOEC)

• If you do **not have** a spouse, common-law partner or qualified dependant, enter **$151**. • If you **have** a spouse, common-law partner or qualified dependant, enter **$232**.				47
Adjusted family net income from line 9.		48		
• If you do **not have** a spouse, common-law partner or qualified dependant, enter **$40,522**. • If you **have** a spouse, common-law partner or qualified dependant, enter **$52,100**.	-	49		
Line 48 minus line 49 (if negative, enter "0").	=	50		
	× 1%	51		
Multiply line 50 by line 51.	=		▶ -	52
Line 47 minus line 52. (if the result is not more than **$2**, enter "0"). **Estimated Northern Ontario Energy Credit (NOEC)**			=	53

D – Estimated Ontario Trillium Benefit (OTB) per month

Estimated Ontario Sales Tax Credit (OSTC) (line 19).		301 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.	=	301 00	57
	÷	**12**	58
Divide the amount from line 57 by line 58. If the amount on line 57 is $360 or less, the OTB will be issued in one payment in July 2018. **Estimated Ontario Trillium Benefit (OTB) per month**	=	25 08	59

July	2018	301 00	January	2019	
August	2018		February	2019	
September	2018		March	2019	
October	2018		April	2019	
November	2018		May	2019	
December	2018		June	2019	

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

Property tax paid in 2017. Amount from **box 6112** in Part A of Form ON-BEN **(maximum $500)**.				60
(Adjusted family net income from line 9	-	) × 3.33% (if negative, enter "0").	▶ -	61
Line 60 minus line 61 (if negative, enter "0") **Estimated Ontario Senior Homeowners' Property Tax Grant for 2018**			=	62

The grant should be received within four to eight weeks after the taxpayer received the 2017 notice of assessment.

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)			5,575	1
Union, professional or like dues (line 212)		-		2
Employment expenses (line 229)		-		3
Subtotal (employment income)		=	5,575	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		=	5,575	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		=	5,575	20
Amount from line 20	5,575 x 18% ►	=	1,004	A
RRSP/PRPP dollar limit for 2018		=	**26,230**	B
Enter the amount form line A or B, **whichever is less**			1,004	21
Total PA from 2017		-		22
Maximum RRSP/PRPP deduction in 2018 before PSPA		=	1,004	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)	+	1,004	5
Maximum RRSP/PRPP deduction limit for 2018	=	1,004	6

Table G - Calculation of RRSP/PRPP contribution limit 2018

Maximum RRSP/PRPP deduction limit for 2018 (table E, line 6)		1,004	1
Undeducted premiums (table F, line 3)	-		2
RRSP/PRPP contribution limit for 2018	=	1,004	3

Marginal Tax Rate Calculation

2017

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

Federal marginal tax rate

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

Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	428			1
Actual provincial tax	428	-		2
Provincial tax payable on the additional income		=		3
Additional income		÷	1 00	4
		×	**100**	5
Provincial marginal tax rate		=	%	6

Revised federal taxable income

Taxable income (line 260)	260		5,575 69	1
Additional income		+	1 00	2
Revised federal taxable income	260	=	5,576 69	3

Chart A – Revised federal tax

Revised taxable income	260		5,576 69	1
Federal tax			836 50	2
Federal tax on split income *(T1206)*	424	+		3
Add lines 2 and 3.	404	=	836 50	4
Federal non-refundable tax credits	350	-	1,950 99	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	=	0 00	8
Surtax for non-residents and deemed residents of Canada		+		9
Surtax for non-residents and deemed residents of Canada *(T2203)*		+		10
Recapture of ITC		+		11
Federal foreign tax credit *(T2209)*	405	-		12
Add lines 8 to 11 minus line 12 **Federal tax**	**406**	=		13
Federal logging tax credit		-		14
Federal political contribution tax credit	410	-		15
Investment tax credit *(T2038(IND))*	412	-		16
Labour-sponsored funds tax credit (provincially registered fund)	414	-		17
Line 13 **minus** lines 14 through 17. **If negative, enter 0.**		=		18
T1206 line 14	19			
Line 18 or line 19, whichever is **more**.	417	=		20
Section 217 tax adjustment	445	-		21
Working income tax benefits (WITB) advance payments received *(box 10 on the RC210 slip)*	415	+		22
Special taxes	418	+		23
Line 20 minus line 21 plus lines 22 and 23. **Revised federal tax**	420	=		24

Chart D – Revised Ontario tax and credits

Revised taxable income				260		5,576	69	100
Ontario tax on taxable income				38		281	62	110
Ontario tax on split income *(T1206)*				6151	+			130
Add lines 110 and 130				40	=	281	62	140
Ontario non-refundable tax credits	6150	523	41	150				
Amount from line 150.				41	-	523	41	190
Line 140 **minus** line 190. **If negative, enter 0.**				42	=	0	00	200
Ontario minimum tax carryover				6154	-			205
Line 200 **minus** line 205. **If negative, enter 0.**				48	=			207
Amount for surtax purpose	51	0	00	300				
First surtax threshold amount		**4,556**	**00**	310				
First surtax rate		× **20** %		320				
(Line 207 - line 310) x line 320. **If negative, enter 0.**		**Ontario first surtax**		52	+	0	00	350
Second surtax threshold amount		**5,831**	**00**	330				
Second surtax rate		× **36** %		340				
(Line 207 - line 330) x line 340. **If negative, enter 0.**		**Ontario second surtax**		53	+	0	00	360
Add lines 207 to 360.				55	=	0	00	370
Ontario dividend tax credit				6152	-			380
Line 370 **minus** line 380. **If negative, enter 0.**				57	=			400
Provincial additional tax for minimum tax purposes *(T691)*				58	+			411
Add lines 400 and 411				59	=			412
Basic reduction	61	**235**	**00**	510				
Reduction for dependant children born in 1999 or later	62	+		540				
Reduction for dependant with physical or mental infirmity	63	+		550				
Add lines 510 through 550.	64	= 235	00	570				
Amount from line 570 x 2	65	470	00	621				
Amount from line 412	66	-		622				
Line 621 **minus** line 622. **If negative, enter 0.**		**Ontario tax reduction**		67	-	470	00	700
Line 412 **minus** line 700. **If negative, enter 0.**				68	=	0	00	800
Provincial foreign tax credit *(T2036)*				69	-			1000
Community food program donation tax credit for farmers				71	-			1350
Line 800 **minus** lines 1000 through 1400. **If negative, enter 0.**				72	=	0	00	7000
Ontario Health Premium				73	+			8000
Add lines 7000 and 8000.		**Revised Ontario tax**		428	=	0	00	9000

Summary of carryforward amounts to 2018

Name: **Pasler Riden**
SIN: 556-035-715

Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 16
CNIL		
Expense		T936 line 16
Income		T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E l.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E l.25)
RRSP		
Eligible amount	1,004	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 *(see details)*		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 *(see details)*		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**					

Employment income summary - 2017

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

T4
STATEMENT OF REMUNERATION PAID

Employment income - *line 101*	Employee's CPP contributions - *line 308*	Employee's QPP contributions - *line 308*	Employee's EI premiums - *line 312*
14 5,575 69	16 269 34	17	18 90 88
RPP contributions - *line 207*	Income tax deducted - *line 437*	EI insurable earnings	CPP pensionable earnings
20	22 1,445 81	24 5,575 69	26 5,575 69
QPP pensionable earnings	Board and lodging *(included in box 14)*	Employee's home-relocation loan deduction - *line 248*	Security options deduction 110(1)(d) - *line 249*
26	30	37	39
Other taxable allowances and benefits *(included in box 14)*	Security options deduction 110(1)(d.1) - *line 249*	Employment commissions - *line 102*	Canadian Forces personnel & police deduction - *line 244*
40	41	42	43
Union dues - *line 212*	Charitable donations - *line 349*	Pension adjustment - *line 206*	Provincial parental insurance plan
44	46	52	55
PPIP insurable earnings	Eligible retiring allowances *line 130*	Non-eligible retiring allowances *line 130*	Status Indian employee *(included in box 14)*
56	66	67	71
Pre-1990 past service contributions while a contributor	Pre-1990 past service contributions while not a contributor	Worker's compensation benefits repaid to the employer - *line 229*	Emergency services volunteer allowance
74	75	77	87
Public transit pass - *line 364*	Employee-paid premiums for private health services plans - *line 330*	Clergy's housing allowance *(included in box 30)*	
84	85 5 89	30	