



UFile 2018

Tax return for 2018 prepared for

Pasler Riden

by *UFile for Windows*

Executive summary

for 2018 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		
Email address	pasler.riden@gmail.com		

Federal return

	Taxpayer		
Total income	150	13,800	
Net income	236	13,586	
Taxable income	260	13,586	
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	(4,777)	

Canada child benefit			
GST/HST credit		373	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2019		2,897	
Unused RRSP contributions			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2019			

Tax return Summary

for 2018 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
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Postal code	K0B 1R0
Home phone number	6136783453
Email address	pasler.riden@gmail.com

Federal return

Total income

Employment income	101	13,799	65
Add lines 101, 104 to 143, and 147.	This is your total income.	150	13,799 65

Net income

Pension adjustment	206	552	00
Annual union, professional, or like dues		212	+ 213
			42
		Add lines 207 to 224, 229, 231, and 232.	
		233	- 213
			42
Line 150 minus line 233 (if negative, enter "0")	This is your net income before adjustments.	234	= 13,586
Line 234 minus line 235 (if negative, enter "0")	This is your net income.	236	= 13,586 23

Taxable income

Line 236 minus line 257 (if negative, enter "0")	This is your taxable income.	260	= 13,586 23
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Step 1 - Federal non-refundable tax credits

Basic personal amount	300	11,809	00
CPP or QPP contributions: through employment	308	+ 587	74
Employment Insurance premiums	312	+ 229	07
Canada employment amount	363	+ 1,195	00
Medical expenses for self, spouse or common-law partner, and your child	330	8,000	00
Minus: \$2,302 or 3% of line 236, whichever is less	-	407	59
Subtotal (if negative, enter "0")	(A) =	7,592	41
		Add lines (A) and 331.	
		332	+ 7,592
			41
		Add lines 300 to 332.	
		335	= 21,413
			22
	Multiply the amount on line 335 by 15%.	338	= 3,211
			98
Total federal non-refundable tax credits:	add lines 338 and 349.	350	= 3,211 98

Step 3 - Net federal tax

Tax on taxable income	(C)	2,037	93
		Add lines (C) and 424.	
		404	2,037
			93
Enter the amount from line 350.	350	3,211	98
		Add lines 350 to 427.	
		-	3,211
			98

Refund or Balance owing

Net federal tax:	add lines 417, 415 and 418.	420	= 0
Provincial or territorial tax		428	+ 0
			00
	This is your total payable.	435	= 0 00
Total income tax deducted	437	2,412	70
CPP overpayment	448	+ 123	58
Climate action incentive	449	+ 169	40
Employment Insurance overpayment	450	+ 25	96
Refundable medical expense supplement	452	+ 1,222	00
Working income tax benefit	453	+ 823	47
	These are your total credits.	482	- 4,777
			11
	Line 435 minus line 482	=	(4,777)
			11
	Refund	484	= 4,777 11

Tax return Summary for 2018 taxation year

Taxpayer

Balance owing 485

0	00
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Additional information

Marginal tax rate

0%

Average tax rate (total income taxes paid ÷ total income)

0.0%

GST/HST credit

373 48

Total RRSP deduction limit - 2019

2,896 98

Name **Pasler Riden**

SIN **556-035-715**

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

	2018	2017		2018	2017
Employment income	101	13,800	Canada caregiver amount	307	
Other employment income	104		CPP or QPP contributions - employment	308	588
Old age security pension	113		CPP or QPP contributions - self-employment	310	
CPP or QPP benefits	114		EI premiums - employment	312	229
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	1,195
Interest and other investment income	121		Public transit amount	364	1,178
Net partnership income	122		Home accessibility expenses	398	
Registered disability savings plan income	125		Home buyers' amount	369	
Net rental income	126		Adoption expenses	313	
Taxable capital gains	127		Pension income amount	314	
Taxable amount of support payments received	128		Disability amount (for self)	316	
RRSP income	129		Disability amount transferred from a dependant	318	
Other income	130		Interest paid on your student loans	319	
Net business income	135		Your tuition, education, and textbook amounts	323	
Net professional income	137		Tuition amounts transferred from a child	324	
Net commission income	139		Amounts transferred from your spouse	326	
Net farming income	141		Medical expenses	330	8,000
Net fishing income	143		Allowable medical expenses for other dep.	331	
Workers' compensation benefits	144		Medical deduction	332	7,592
Social assistance payments	145		Total	335	13,007
Net federal supplements	146		Total @ 15%	338	1,951
Total income	150	13,800	Donations and gifts	349	
Pension adjustment	206	552	Total federal non-refundable tax credits	350	1,951
Registered pension plan deduction	207		Federal dividend tax credit	425	
RRSP deduction	208		Minimum tax carryover	427	
Deduction for elected split-pension amount	210		Federal foreign tax credit	405	0
Annual union, professional, or like dues	212	213	Federal tax	406	0
Universal child care benefit repayment	213		Federal political contribution tax credit	410	
Child care expenses	214		Investment tax credit	412	
Disability supports deduction	215		Labour-sponsored funds tax credit	414	
Allowable deduction of business investment loss	217		Line 406 - 416	417	
Moving expenses	219		WITB advance payments received	415	
Allowable deduction of support payments made	220		Net federal tax	420	
Carrying charges and interest expenses	221		CPP contributions payable on self-employment	421	
Deduction for CPP or QPP contributions	222		EI premiums payable on self-employment	430	
Deduction for PPIP premiums	223		Social benefits repayment	422	
Exploration and development expenses	224		Provincial or territorial tax	428	
Other employment expenses	229		Yukon First Nations tax	432	
Clergy residence deduction	231		Total payable	435	0
Other deductions	232		Deducted at source	437	2,413
Social benefits repayment	235		Transfer 45%	438	1,446
Net income	236	13,586	Line 437 - 438	439	
Canadian Forces personnel and police deduc.	244		Quebec abatement	440	
Employee home relocation loan deduction	248		First Nations abat.	441	
Security options deductions	249		CPP overpayment	448	124
Other payments deduction	250		Employment insurance overpayment	450	26
Limited partnership losses of other years	251		Climate action incentive	449	169
Non capital loss of other years	252		Refundable medical expense supplement	452	1,222
Net capital loss of other years	253		Working income tax benefit	453	823
Capital gains deduction	254		Refund of investment tax credit	454	
Northern residents deductions	255		Part XII.2 trust tax credit	456	
Additional deductions	256		Employee and partner GST/HST rebate	457	
Taxable income	260	13,586	School supply	469	
Basic personal amount	300	11,809	Tax paid by instalments	476	
Age amount	301		Provincial or territorial credits	479	
Spousal or common-law partner amount	303		Total credits	482	4,777
Canada caregiver amount	304		Refund	484	2,256
Amount for an eligible dependant	305		Balance owing	485	2,256
Amount for children	367				

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)).

T1 GENERAL – Income Tax and Benefit Return CONDENSED 2018

Step 1 – Identification and other information

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

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: Votre langue de correspondance :	English Français <input checked="" type="checkbox"/> <input type="checkbox"/>

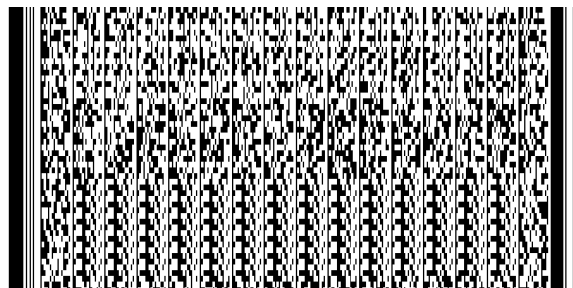
Is this return for a deceased person?	
If this return is for a deceased person, enter the date of death:	Year Month Day

Marital status		
Tick the box that applies to your marital status on December 31, 2018:		
1 <input type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law	3 <input type="checkbox"/> Widowed
4 <input type="checkbox"/> Divorced	5 <input type="checkbox"/> Separated	6 <input checked="" type="checkbox"/> Single

Email address	
By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use under Step 1 in the guide.	
Enter an email address:	pasler.riden@gmail.com


Information about your residence	
Enter your province or territory of residence on December 31, 2018 :	Ontario
If your province or territory of residence changed in 2018, 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 2018, enter the province or territory where your business had a permanent establishment:	_____
If you became or ceased to be a resident of Canada for income tax purposes in 2018 , enter the date of:	Month Day
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 their SIN:	_____
Enter their first name:	_____
Enter their net income for 2018 to claim certain credits:	_____
Enter the amount of universal child care benefit (UCCB) from line 117 of their return:	_____
Enter the amount of UCCB repayment from line 213 of their return:	_____
Tick this box if they were self-employed in 2018:	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 "Elections Canada" under Step 1, 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 2018, was more than CAN\$100,000? **266** Yes 1 No 2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

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

T1-2018

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	13,799	65
			This is your total income. 150		
				13,799	65

Net income

Pension adjustment	206	552	00		
Annual union, professional, or like dues				212	213
				This is your net income. 236	
				13,586	23

Taxable income

This is your **taxable income.** 260 13,586 23

Federal schedules

Schedule 1											
300	11,809.00	308	587.74	•	312	229.07	•	330	8,000.00	332	7,592.41
335	21,413.22	338	3,211.98		350	3,211.98		363	1,195.00		
Schedule 6											
381	2	382	2		391	1		392	2		
Schedule 14											
6010	154.00	6014	1								

Forms

RC381				
5033	711.32	•	5548	14,384.05

Provincial and territorial forms

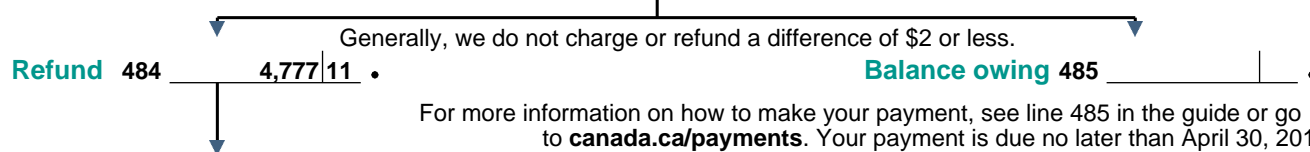
Form 428											
5605		5804	10,354.00	5824	587.74	•	5832	229.07	•	5868	8,000.00
5876	7,592.41	5880	18,763.22	5884	947.54		6150	947.54			

Step 7 – Refund or balance owing

Net federal tax: enter the amount from line 61 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 (amount from all Canadian slips)	437	2,412	70 •
Refundable Quebec abatement (See line 440 in the guide.)	440 +		•
CPP overpayment (See line 308 in the guide.)	448 +	123	58 •
Employment insurance overpayment (See line 312 in the guide.)	450 +	25	96 •
Climate action incentive	449 +	169	40 •
Refundable medical expense supplement (Complete the Worksheet for the return.)	452 +	1,222	00 •
Working income tax benefit (WITB)	453 +	823	47 •
Refund of investment tax credit (Get and complete 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 (Get and complete Form GST370.)	457 +		•
Eligible educator school supply tax credit			
Supply expenses (maximum \$1,000) 468	x 15% =	469 +	•
Tax paid by instalments	476 +		•
Provincial or territorial credits	479 +		•
Add lines 437 to 457, and 469 to 479.		These are your total credits.	482 = 4,777 11 ▶
Line 435 minus line 482		This is your refund or balance owing.	483 = 4,777 11

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

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 2018 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 number: **(613) 678-3453** _____

Date **10-03-19** _____

If this return was completed by a tax professional, tick the applicable box and provide the following information:

490 Was a fee charged? Yes 1 No 2

489 EFILE number (if applicable): _____

Name of tax professional: _____

Telephone number: _____

Personal information (including the SIN as a personal identifier) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities. This includes administering benefits, audit, compliance, and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign 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, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at canada.ca/cra-info-source.

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

Income Tax and Benefit Return

ON **8**

Step 1 – Identification and other information

Identification

Print your name and address below.

First name and initial
Mr
Pasler

Last name
Riden

Mailing address: Apt No. – Street No. Street name
3440 County Road 10
PO Box RR

City Postal code
Vankleek Hill ON K0B 1R0

Email address

By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** under Step 1 in the guide.

Enter an email address: pasler.riden@gmail.com

Information about your residence

Enter your province or territory of residence on **December 31, 2018**: 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 2018, enter the province or territory where your business had a permanent establishment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2018**, 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 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, 2018:

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

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

Enter their SIN:

Enter their first name:

Enter their net income for 2018 to claim certain credits:

Enter the amount of universal child care benefit (UCCB) from line 117 of their return:

Enter the amount of UCCB repayment from line 213 of their return:

Tick this box if they were self-employed in 2018: 1

Do not use this area



Elections Canada (For more information, see "Elections Canada" under Step 1, 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

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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 2018, was more than CAN\$100,000? **266** Yes 1 No 2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)	101	13,799	65
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 (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)	115 +		
Elected split-pension amount (Get and complete Form T1032.)	116 +		
Universal child care benefit (UCCB) (See the RC62 slip.)	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 (Complete the Worksheet for the return.)	120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (Complete the Worksheet for the return.)	121 +		
Net partnership income: limited or non-active partners only	122 +		
Registered disability savings plan income (box 131 of the T4A slip)	125 +		
Rental income	Gross 160	Net 126 +	
Taxable capital gains (Complete 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 on this return.)	=	147 +	
Add lines 101, 104 to 143, and 147.	This is your total income. 150	=	13,799 65

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

Step 3 – Net income

Enter your total income from line 150.	150	13,799	65
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206	552	00
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 +		
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (Get and complete Form T1032.)	210 +		
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	212 +	213	42
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +		
Child care expenses (Get and complete Form T778.)	214 +		
Disability supports deduction (Get and complete Form T929.)	215 +		
Business investment loss Gross 228		Allowable deduction	217 +
Moving expenses (Get and complete Form T1-M.)	219 +		
Support payments made Total 230		Allowable deduction	220 +
Carrying charges and interest expenses (Complete the Worksheet for the return.)	221 +		
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	222 +		
Exploration and development expenses (Get and complete Form T1229.)	224 +		
Other employment expenses	229 +		
Clergy residence deduction (Get and complete Form T1223.)	231 +		
Other deductions Specify:	232 +		
Add lines 207 to 224, 229, 231, and 232.	233 =	213	42
Line 150 minus line 233 (if negative, enter "0")			213 42
		This is your net income before adjustments. 234 = 13,586 23	

Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)	235 -		
Line 234 minus line 235 (if negative, enter "0")			
		This is your net income. 236 = 13,586 23	

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Security options deductions	249 +		
Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, 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 (Get and complete Form T657.)	254 +		
Northern residents deductions (Get and complete 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 = 13,586 23	

Step 5 – Federal tax Complete Schedule 1 to calculate your federal tax.

Step 6 – Provincial or territorial tax Complete Form 428 to calculate your provincial tax.

T1-2018

Federal Tax

Schedule 1

This schedule represents **Step 5** in completing your return. Complete this schedule and **attach** it to your return.

Claim only the credits that apply to you.

The Income Tax and Benefit Guide may have additional information for certain lines.

Step A – Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300	11,809	00	1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.)	(maximum \$7,333)	301	+		2
Spouse or common-law partner amount (Complete Schedule 5.)		303	+		3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		304	+		4
Amount for an eligible dependant (Complete Schedule 5.)		305	+		5
Canada caregiver amount for other infirm dependants age 18 or older (Complete 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 × \$2,182 =	367	+		7
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		308	+	587	74 • 8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310	+		• 9
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312	+	229	07 • 10
on self-employment and other eligible earnings (Complete Schedule 13.)		317	+		• 11
Volunteer firefighters' amount		362	+		12
Search and rescue volunteers' amount		395	+		13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)		363	+	1,195	00 14
Home accessibility expenses (Complete the Worksheet for Schedule 1.)	(maximum \$10,000)	398	+		15
Home buyers' amount		369	+		16
Adoption expenses		313	+		17
Pension income amount (Complete the Worksheet for Schedule 1.)	(maximum \$2,000)	314	+		18
Disability amount (for self) (Claim \$8,235 or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316	+		19
Disability amount transferred from a dependant (Complete the Worksheet for Schedule 1.)		318	+		20
Interest paid on your student loans (See Guide P105.)		319	+		21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		323	+		22
Tuition amount transferred from a child		324	+		23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		326	+		24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later	330	8,000	00		25
Enter \$2,302 or 3% of line 236 of your return, whichever is less.	-	407	59		26
Line 25 minus line 26 (if negative, enter "0")	=	7,592	41		27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)	331	+			28
Add lines 27 and 28.	=	7,592	41		▶ 29
Add lines 1 to 24, and line 29.	332	+	7,592	41	29
Federal non-refundable tax credit rate		335	=	21,413	22 30
Multiply line 30 by line 31.		338	=	3,211	98 32
Donations and gifts (Complete Schedule 9.)		349	+		33
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.	Total federal non-refundable tax credits	350	=	3,211	98 34

Continue on the next page.

Step B – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return. 13,586|23 35

Complete the appropriate column depending on the amount on line 35.	Line 35 is \$46,605 or less	Line 35 is more than \$46,605 but not more than \$93,208	Line 35 is more than \$93,208 but not more than \$144,489	Line 35 is more than \$144,489 but not more than \$205,842	Line 35 is more than \$205,842
Enter the amount from line 35.	13,586 23				36
Line 36 minus line 37 (cannot be negative)	- 0 00	- 46,605 00	- 93,208 00	- 144,489 00	- 205,842 00 37
	= 13,586 23	=	=	=	= 38
Multiply line 38 by line 39.	x 15%	x 20.5%	x 26%	x 29%	x 33% 39
	= 2,037 93	=	=	=	= 40
	+ 0 00	+ 6,991 00	+ 16,544 00	+ 29,877 00	+ 47,670 00 41
Add lines 40 and 41.	= 2,037 93	=	=	=	= 42

Step C – Net federal tax

Enter the amount from line 42. 2,037|93 43

Federal tax on split income (Get and complete Form T1206.) **424** + .44

Add lines 43 and 44. 404 = 2,037|93 ▶ 2,037|93 45

Enter your total federal non-refundable tax credits from line 34 on the previous page. 350 3,211|98 46

Federal dividend tax credit (See line 425 in the guide.) **425** + .47

Minimum tax carryover (Get and complete Form T691.) **427** + .48

Add lines 46, 47, and 48. = 3,211|98 ▶ - 3,211|98 49

Line 45 minus line 49 (if negative, enter "0") **Basic federal tax** 429 = 0|00 50

Federal foreign tax credit (Get and complete Form T2209.) 405 - 51

Line 50 minus line 51 (if negative, enter "0") **Federal tax** 406 = 0|00 52

Total federal political contributions (**attach** receipts) **409** 53

Federal political contribution tax credit (Complete the Worksheet for Schedule 1.) (maximum \$650) **410** .54

Investment tax credit (Get and complete Form T2038(IND).) **412** + .55

Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)

Net cost of shares of a provincially registered fund **413** Allowable credit **414** + .56

Add lines 54, 55, and 56. 416 = ▶ - 57

Line 52 minus line 57 (if negative, enter "0") 417 = 0|00 58

Working income tax benefit advance payments received (box 10 of the RC210 slip) **415** + .59

Special taxes (See line 418 in the guide.) 418 + 60

Add lines 58, 59, and 60. = 0|00

Enter this amount on line 420 of your return. **Net federal tax** 420 = 0|00 61

Complete Form 428 to calculate provincial or territorial tax.

T1-2018

Working Income Tax Benefit

The working income tax benefit (WITB) is for low-income individuals and families who have earned income from employment or business.

The WITB consists of a basic amount and a disability supplement.

Complete this schedule and **attach** it to your return to claim the WITB if you meet **all** of the following conditions in 2018:

- you were a resident of Canada throughout the year
- you earned income from employment or business
- 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

You **cannot claim** the WITB in 2018 if **any** of the following apply to you:

- you were enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless you had an eligible dependant at the end of the year
- 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** (defined below) or an **eligible dependant** (defined below), 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, 2018.

Eligible spouse – For the purpose of the WITB, an eligible spouse is a person who meets **all** the following conditions:

- was your spouse or common law partner on December 31, 2018
- was a resident of Canada throughout 2018
- was not enrolled as a full time student at a designated educational institution for a total of more than 13 weeks in the year, unless they had an eligible dependant at the end of the year
- was not confined to a prison or similar institution for a period of at least 90 days during the year
- was not exempt from income tax in Canada for a period in the year when the person was an officer or servant of another country, such as a diplomat, or a family member or employee of such a person at any time in the year

Eligible dependant – For the purpose of the WITB, an eligible dependant is a person who meets **all** the following conditions:

- was your or your spouse's or common law partner's child
- was under 19 years of age and lived with you on December 31, 2018
- was not eligible for the WITB for 2018

Complete Step 1 on the next page.

The WITB is calculated based on the following amounts:

- working income (calculated in Step 1 - Part A)
- your adjusted family net income (calculated in Step 1 - Part B)

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 \$19,076	less than \$29,407
WITB disability supplement (you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	less than \$22,600	less than \$32,937
WITB disability supplement (you had an eligible spouse and both of you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	not applicable	less than \$36,464

Continue on the next page.

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, 2018. 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	13,799	65 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 (see note below) 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".	=	13,799 65 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		13,799 65	8

Note: This includes the tax exempt part of employment income, other employment income, business income (excluding losses), and scholarship income earned on a reserve.

You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 above) is more than \$3,000.

If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 above) must be more than \$1,150.

Part B – Adjusted family net income

Net income amount from line 236 of the return	13,586	23 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.	=	13,586 23 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")	=	13,586 23 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		13,586 23	15

If your adjusted family net income is **less** than the amount specified in the **chart on the previous page**, you need to continue completing 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 previous page**, you are not entitled to the WITB.

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

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

Is your eligible spouse eligible for the disability tax credit for themselves? **394** Yes 1 No 2 If **yes**, your eligible spouse 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 person who received the WITB advance payments for 2018 is the person who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one person** can claim the basic WITB for that eligible dependant.

Working income amount from line 8 on the previous page	13,799 65	16	
Base amount	- 3,000 00	17	
Line 16 minus line 17 (if negative, enter "0")	= 10,799 65	18	
Rate	x 25%	19	
Multiply line 18 by line 19.	= 2,699 91	20	
If you had neither an eligible spouse nor an eligible dependant, enter \$1,059.			
If you had an eligible spouse or an eligible dependant, enter \$1,922.	1,059 00	21	
Enter the amount from line 20 or line 21, whichever is less.	1,059 00	▶	1,059 00 22
Adjusted family net income amount from line 15 on the previous page	13,586 23	23	
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$12,016.			
If you had an eligible spouse or an eligible dependant, enter \$16,593.	- 12,016 00	24	
Line 23 minus line 24 (if negative, enter "0")	= 1,570 23	25	
Rate	x 15%	26	
Multiply line 25 by line 26.	= 235 53	▶	- 235 53 27
Line 22 minus line 27 (if negative, enter "0")			823 47 28
Enter the amount from line 28 on line 453 of your return unless you complete Step 3.			

Step 3 – Calculating your WITB disability supplement

If you had an eligible spouse and **one of you** is eligible for the disability tax credit, that person **should** claim both the basic WITB and the WITB disability supplement. If you had an eligible spouse and **both** of you are eligible for the disability tax credit, **only one of you** can claim the basic WITB. However, **each** of you must claim the WITB disability supplement on a separate Schedule 6.

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	
Enter the amount from line 33 or \$529, 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 \$19,073.			
If you had an eligible spouse or an eligible dependant, enter \$29,410.	- 19,073 00	36	
Line 35 minus line 36 (if negative, enter "0")	=	37	
Rate: If you had an eligible spouse and they are also eligible for the disability tax credit, enter 7.5%. Otherwise, enter 15%.	x 7.5%	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.			

See the privacy notice on your return.

T1-2018**Climate Action Incentive****Schedule 14**

The climate action incentive (CAI) is a refundable credit which consists of a basic amount and a supplement for residents of small and rural communities.

You **cannot** claim this credit if **any** of the following applies to you:

- you were a non-resident of Canada at any time in 2018
- you were confined to a prison or a similar institution for a period of at least 90 days during 2018
- you were exempt from income tax in Canada at any time in 2018 because you were an officer or servant of the government of another country, such as a diplomat, a family member who resided with such a person, or an employee of such a person
- you were a person in respect of whom a children's special allowance (CSA) was payable at any time in 2018

Note: If you are completing a return for a person who died before April 1, 2019, you **cannot** claim the CAI for that person for the 2018 tax year.

Complete this schedule and **attach** it to your return to claim the CAI if, on **December 31, 2018**, you were a **resident of Ontario** and you met **any** of the following conditions:

- you were 18 years of age or older
- you had a spouse or a common-law partner
- you were a parent who lived with your child

Note: If you were married or living in a common-law relationship but your spouse or common-law partner was not an **eligible spouse or common-law partner** for the purpose of the CAI or you did not have a **qualified dependant**, complete this schedule using the instructions as if you did not have an eligible spouse or common-law partner or a qualified dependant.

Eligible spouse or common-law partner

For the purpose of the CAI, an eligible spouse or common-law partner is a person who meets **all** of the following conditions:

- was your spouse or common-law partner on December 31, 2018
- was a resident of Canada throughout 2018
- was not confined to a prison or a similar institution for a period of at least 90 days during 2018
- was not exempt from income tax in Canada at any time in 2018 because they were an officer or servant of the government of another country, such as a diplomat, or a family member who resided with such a person, or an employee of such a person
- was not a person in respect of whom a CSA was payable at any time in 2018
- did not die before April 1, 2019

Notes: Either you or your spouse or common-law partner may claim the CAI for the family, but not both of you.

Where two individuals in the family reside in different locations, the province of residence for the individual making the claim will be used when calculating the CAI for the family.

Qualified dependant

For the purpose of the CAI, a qualified dependant is a person who meets **all** of the following conditions:

- was your or your spouse's or common-law partner's child or a person dependent on either one of you for support on December 31, 2018
- resided with you on December 31, 2018
- was under 18 years of age on December 31, 2018
- was a resident of Canada throughout 2018
- was not married or living common-law on December 31, 2018
- was not a parent who lived with their child on December 31, 2018
- was not confined to a prison or a similar institution for a period of at least 90 days during 2018
- was not exempt from income tax in Canada at any time in 2018 because they were an officer or servant of the government of another country, such as a diplomat, a family member who resided with such a person, or an employee of such a person
- was not a person in respect of whom a CSA was payable at any time in 2018
- did not die before April 1, 2019

Single parents of a qualified dependant

For the purpose of the CAI, if, on December 31, 2018, you **did not** have a spouse or a common-law partner but you had a dependant who met **all** of the conditions for a qualified dependant, claim an amount for that dependant on line 6012. If you had more than one qualified dependant, enter the number of remaining qualified dependants on line 6013.

Shared custody

Only one claim can be made for each child. You cannot split the amount for a qualified dependant with another person.

Supplement for residents of small and rural communities

For the purpose of the CAI supplement for residents of small and rural communities, you **must have resided outside** of a census metropolitan area (CMA) on December 31, 2018, as defined by Statistics Canada in the last census they published before 2018.

Therefore, you **cannot** claim the supplement for residents of small and rural communities if your principal place of residence was located in one of the following Ontario CMAs: Barrie, Belleville, Brantford, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener-Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto, or Windsor.

For more information to determine if you resided outside a CMA, visit canada.ca/census-metropolitan-areas.

Step 1 – Calculating your basic climate action incentive

Base amount	claim \$154.00	6010		154 00	1
Amount for an eligible spouse or common-law partner	claim \$77.00	6011	+		2
Amount for a single parent's qualified dependant	claim \$77.00	6012	+		3
Amount for qualified dependants (Do not include the qualified dependant claimed on line 6012 above, if applicable.)	Number of qualified dependants	6013	× \$38.00 =		4
Add lines 1 to 4.				= 154 00	5

Step 2 – Calculating your supplement for residents of small and rural communities

Did you **reside outside** of a census metropolitan area on December 31, 2018, as defined by Statistics Canada? **6014** Yes 1 No 2

If **yes**, continue on line 6. Otherwise, enter the amount from line 5 on line 7 below.

Enter the amount from line 5.	154 00	× 10% =	+	15 40	6
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Step 3 – Calculating your total climate action incentive

Add lines 5 and 6. Enter this amount on line 449 of your return.		=	169 40	7
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See the privacy notice on your return.

Ontario Tax

**Form ON428
2018**

Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.
Claim only the credits that apply to you.

Part A – Ontario non-refundable tax credits

	For internal use only	5605		
Basic personal amount	claim \$10,354	5804	10,354	00 1
Age amount (if born in 1953 or earlier) (use Worksheet ON428)	(maximum \$5,055)	5808 +		2
Spouse or common-law partner amount				
Base amount	9,671		00	
Minus: their net income from page 1 of your return	-			
Result: (if negative, enter "0")	=	(maximum \$8,792) ▶	5812 +	3
Amount for an eligible dependant				
Base amount	9,671		00	
Minus: their net income from line 236 of their return	-			
Result: (if negative, enter "0")	=	(maximum \$8,792) ▶	5816 +	4
Ontario caregiver amount (use Worksheet ON428)		5819 +		5
CPP or QPP contributions:				
Amount from line 308 of your federal Schedule 1		5824 +	587	74 .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 +	229	07 .8
Amount from line 317 of your federal Schedule 1		5829 +		.9
Adoption expenses	(maximum \$12,632)	5833 +		10
Pension income amount	(maximum \$1,432)	5836 +		11
Disability amount (for self) (Claim \$8,365 , or if you were under 18 years of age, use Worksheet ON428.)		5844 +		12
Disability amount transferred from a dependant (use Worksheet ON428)		5848 +		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852 +		14
Your unused tuition and education amounts (attach Schedule ON(S11))		5856 +		15
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))		5864 +		16
Medical expenses: (Read line 5868 in your income tax package.)	5868		8,000	00 17
Enter \$2,343 or 3% of line 236 of your return, whichever is less .		-	407	59 18
Line 17 minus line 18 (if negative, enter "0")		=	7,592	41 19
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	5872 +			20
Add lines 19 and 20.	5876 =		7,592	41 ▶ + 7,592 41 21
Add lines 1 to 16, and line 21.		5880 =	18,763	22 22
Ontario non-refundable tax credit rate		x	5.05%	23
Multiply line 22 by line 23.		5884 =	947	54 24
Donations and gifts:				
Amount from line 16 of your federal Schedule 9	x 5.05% =			25
Amount from line 17 of your federal Schedule 9	x 11.16% =	+		26
Add lines 25 and 26.	5896 =			▶ +
Add lines 24 and 27.				27
Enter this amount on line 40.	Ontario non-refundable tax credits	6150 =	947	54 28

Continue on the next page.

Part B – Ontario tax on taxable income

Enter your **taxable income** from line 260 of your return. 13,586|23 29

Use the amount from line 29 to decide which column to complete.

	Line 29 is \$42,960 or less	Line 29 is more than \$42,960 but not more than \$85,923	Line 29 is more than \$85,923 but not more than \$150,000	Line 29 is more than \$150,000 but not more than \$220,000	Line 29 is more than \$220,000	
Amount from line 29	13,586 23					30
Line 30 minus line 31 (cannot be negative)	- 0 00	- 42,960 00	- 85,923 00	- 150,000 00	- 220,000 00	31
	= 13,586 23	=	=	=	=	32
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	33
Multiply line 32 by line 33.	= 686 10	=	=	=	=	34
Add lines 34 and 35.	+ 0 00	+ 2,169 00	+ 6,101 00	+ 13,252 00	+ 21,764 00	35
Ontario tax on taxable income	= 686 10	=	=	=	=	36

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 36.		686 10	37
Enter your Ontario tax on split income from Form T1206.	6151 +		•38
Add lines 37 and 38.		= 686 10	39
Enter your Ontario non-refundable tax credits from line 28.		- 947 54	40
Line 39 minus line 40 (if negative, enter "0")		= 0 00	41

Ontario minimum tax carryover:

Amount from line 41			42
Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.		-	43
Line 42 minus line 43 (if negative, enter "0").		= 0 00	44
Amount from line 427 of your federal Schedule 1	x 33.67% =		45
Amount from line 44 or 45, whichever is less .	6154 -		•46
Line 41 minus line 46 (if negative, enter "0")		= 0 00	47

Ontario surtax

Amount from line 47			48
Amount from line 38		-	49
Line 48 minus line 49 (if negative, enter "0")		=	50
Complete lines 51 to 53 only if the amount on line 50 is more than \$4,638 . Otherwise, enter "0" on line 53 and continue completing the form.			
(Line 50 minus \$4,638) x 20% (if negative, enter "0")	=		51
(Line 50 minus \$5,936) x 36% (if negative, enter "0")	=	+	52
Add lines 51 and 52.		=	▶ + 0 00 53
Add lines 47 and 53.		=	54

Ontario dividend tax credit:

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.	6152 -		•55
Line 54 minus line 55 (if negative, enter "0")		= 0 00	56

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 57 of Worksheet ON428.		+	57
Add lines 56 and 57.		=	58

Continue on the next page.

000 59

Enter the amount from line 58 on the previous page.

Part D – Ontario tax reduction

Enter "0" on line 66 if **any** of the following applies 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, 2018;
- There is an amount on line 57;
- The amount on line 59 is "0";
- Your return is filed for you by a trustee in bankruptcy;
- You are not claiming an Ontario tax reduction.

Otherwise, complete lines 60 to 66 to calculate your Ontario tax reduction.

Basic reduction 239|00 60

If you had a spouse or common-law partner on December 31, 2018, **only** the individual with the **higher net income** can claim the amounts on lines 61 and 62.

Reduction for dependent children born in 2000 or later				
Number of dependent children 6269	x \$442 =	+	61	
Reduction for dependants with a mental or physical impairment				
Number of dependants 6097	x \$442 =	+	62	
Add lines 60, 61, and 62.		=	239 00	63
Amount from line 63	239 00	x 2 =	478 00	64
Amount from line 59			-	65
Line 64 minus line 65 (if negative, enter "0")	Ontario tax reduction	=	478 00	▶ 66
Line 59 minus line 66 (if negative, enter "0")			-	67
			478 00	68
			=	0 00 69

Part E – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036. - 68
 Line 67 minus line 68 (if negative, enter "0") = 0|00 69

Part F – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations. 6098 x 25% = - 0|00 70
 Line 69 minus line 70 (if negative, enter "0") = 0|00 71

Part G – Ontario health premium

Use the chart on the next page to calculate the amount of your Ontario health premium. **Ontario health premium** ▶ + 0|00 72
 Add lines 71 and 72. **Ontario tax** = 0|00 73
 Enter the result on **line 428** of your return.

Continue on the next page.

Ontario Health Premium

Enter the amount from line 29. _____ 13,586|23

Go to the line on the chart below that corresponds to your taxable income from line 260 of your return.

If there is an Ontario health premium amount on that line, enter that amount on line 72.

If not, enter your taxable income in the first box on the line that corresponds to your taxable income and complete the calculation.

Enter the result on line 72.

Taxable income	Ontario health premium
not more than \$20,000 ▶▶▶	\$0
more than \$20,000 , but not more than \$25,000 <input type="text"/> - \$20,000 = <input type="text"/> × 6% = <input type="text"/>	<input type="text"/>
more than \$25,000 , but not more than \$36,000 ▶▶▶	\$300
more than \$36,000 , but not more than \$38,500 <input type="text"/> - \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>	<input type="text"/>
more than \$38,500 , but not more than \$48,000 ▶▶▶	\$450
more than \$48,000 , but not more than \$48,600 <input type="text"/> - \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>	<input type="text"/>
more than \$48,600 , but not more than \$72,000 ▶▶▶	\$600
more than \$72,000 , but not more than \$72,600 <input type="text"/> - \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>	<input type="text"/>
more than \$72,600 , but not more than \$200,000 ▶▶▶	\$750
more than \$200,000 , but not more than \$200,600 <input type="text"/> - \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>	<input type="text"/>
more than \$200,600 ▶▶▶	\$900

See the privacy notice on your return.



Instruction Sheet for the Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments

The Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) have different contribution rates. As of January 2013, changes were made so that the Canada Revenue Agency (CRA) can calculate your CPP and/or QPP contributions separately using the applicable rate(s). The CRA will use the information you provide on this form to determine the portion of the yearly basic exemption, and the maximum contributory earnings, that will be applied to the CPP and the portion that will be applied to the QPP.

Do you have to complete this form?

You **must** complete this form and attach it to your return if you are in one of the following situations:

- You earned employment income **in the province of Quebec** in 2018 and you **were a resident of a province or territory other than Quebec** on December 31, 2018. If this is your case, complete **Part 1**. If you were at least 65 to 70 years of age, read **Part 2**. If you were self-employed and/or had other earnings on which you want to elect to pay CPP contributions, also complete **Part 3**.
- You earned employment income **in a province or territory other than Quebec** in 2018 and you **were a resident of Quebec** on December 31, 2018. If this is your case, complete **Part 1**. If you were also self-employed and/or you had income on which you want to make optional contributions, also complete **Part 4**.

If these situations do not apply to you, complete Schedule 8, Canada Pension Plan Contributions and overpayment for 2018, to calculate any CPP overpayment.

Instructions

Part 1 – CPP/QPP calculation

Boxes A and B

To calculate your contributions, you need to determine the number of months that the rules for the CPP and the QPP apply to you for the year.

Enter 12 in **both** box A and box B **unless** the information below applies to you.

Box A:

- If you turned 18 years of age in 2018, enter the number of months in the year after the month you turned 18.
- If, throughout 2018, you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2018, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2018, 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 2018 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 2018, 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 2018, 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 2018, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2018 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 2018 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, throughout 2018, you were 70 years of age or older, enter "0".
- If the individual died in 2018, enter the number of months in the year up to and including the month the individual died.

Box B:

- If you turned 18 years of age in 2018, enter the number of months in the year after the month you turned 18.
- If, throughout 2018, you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2018, enter the number of months during which you were not receiving a disability pension.
- If the individual died in 2018, enter the number of months in the year up to and including the month the individual died.

Note the following:

- Do not enter a number greater than 12 in box A and box B.
- The number of months entered in box A and box B will be the same unless you elected to stop paying CPP contributions, you revoked such an election in the year, or you are 70 years of age or older.
- The number of months you enter in box A cannot be more than the number of months you enter in box B.

Examples for determining the entries in box A and box B of Part 1:

Karen turned 18 in February 2018. She will enter "10" in box A and box B (she is subject to the CPP and the QPP from March to December, inclusively).

Marty is 67 years old. In May 2018, he elected to stop contributing to the CPP by completing Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election. He will enter "5" in box A (he is subject to the CPP from January to May, inclusively), and "12" in box B (his election to stop contributing does not apply to the QPP, and he is therefore subject to the QPP for the whole year).

Janet was 68 years old. She elected to stop paying CPP contributions in June 2017 and she did not revoke that election. She passed away in September 2018. The person who files her return will enter "0" in box A (her election to stop paying CPP contributions being valid for the whole year), and "9" in box B (she was subject to the QPP from January to September, inclusively).

Anne turned 70 years of age in April 2018 and she did not elect to stop paying CPP contributions. She will enter "4" in box A (she is subject to the CPP from January to April, inclusively) and "12" in box B (she is subject to the QPP for the whole year).

Arthur is 72 years old. He will enter "0" in box A (he is not subject to the CPP during the whole year) and "12" in box B (he is subject to the QPP for the whole year).

Lines 1 and 2

Use the monthly proration table below to figure out the amount to enter on lines 1 and 2. Use the number of months entered in box A to find the amount to enter on line 1, and use the number of months entered in box B to find the amount to enter on line 2.

Lines 13 and 22

Use the monthly proration table below to figure out the amount to enter on lines 13 and 22. Use the number of months entered in box A to find the amount to enter on line 13, and use the number of months entered in box B to find the amount to enter on line 22.

Part 2 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If you were not a resident of **Quebec** on December 31, 2018, and 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 2** of this form.

Part 3 – Residents of a province or territory other than Quebec – CPP contributions on self-employment income and other earnings

If you are completing this form, **do not** complete Schedule 8, Canada Pension Plan Contributions and overpayment for 2018.

Part 4 – Residents of Quebec – QPP contributions on self-employment income and other earnings

If you are completing this form, **do not** complete Schedule 8, Quebec Pension Plan Contributions for 2018.

Monthly proration table for 2018		
Part 1		
Applicable number of months	Line 1 and line 2 Maximum CPP/QPP pensionable earnings	Line 13 and line 22 Maximum basic * CPP/QPP exemption
1	\$4,658.33	\$291.67
2	\$9,316.67	\$583.33
3	\$13,975.00	\$875.00
4	\$18,633.33	\$1,166.67
5	\$23,291.67	\$1,458.33
6	\$27,950.00	\$1,750.00
7	\$32,608.33	\$2,041.67
8	\$37,266.67	\$2,333.33
9	\$41,925.00	\$2,625.00
10	\$46,583.33	\$2,916.67
11	\$51,241.67	\$3,208.33
12	\$55,900.00	\$3,500.00

* If you started receiving CPP retirement benefits in 2018, your basic exemption may be prorated by the CRA.

Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2018

Protected B when completed

Read the instruction sheet for more information on completing this form.

You **must** complete this form and attach it to your return if you are in one of the following situations:

- You earned employment income **in the province of Quebec** in 2018 and you **were a resident of a province or territory other than Quebec** on December 31, 2018. If this is your case, complete **Part 1**. If you were at least 65 to 70 years of age, read **Part 2**. If you were self-employed and/or had other earnings on which you want to elect to pay CPP contributions, also complete **Part 3**.
- You earned employment income **in a province or territory other than Quebec** in 2018 and you **were a resident of Quebec** on December 31, 2018. If this is your case, complete **Part 1**. If you were also self-employed and/or you had income on which you want to make optional contributions, also complete **Part 4**.

Part 1 – CPP/QPP calculation

Enter the number of months during which the CPP applies to you in 2018. (read the instruction sheet)	12	A
Enter the number of months during which the QPP applies to you in 2018. (read the instruction sheet)	12	B
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	CPP (maximum \$55,900)	55,900.00 1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	QPP (maximum \$55,900)	55,900.00 2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,900 per slip) where the province of employment is not Quebec . If box 26 is blank, enter the amount from box 14.	5549	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,900 per slip) where the province of employment is Quebec . If box 26 is blank, enter the amount from box 14.	5548 + 14,384.05	4
Add lines 3 and 4.	Total pensionable earnings	= 14,384.05 5

Canada Pension Plan

Enter the amount from line 3.				6
Enter the amount from line 5.	÷	14,384.05		7
Line 6 divided by line 7 (include 5 decimals after the period)	=	0.00000		8
Enter the amount from line 1.	x	55,900.00		9
Multiply line 8 by line 9.	=			10
Enter the amount from line 3 or the amount from line 10, whichever is less .				11
Enter the number from line 8 (include 5 decimals after the period).		0.00000		12
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	x	3,500.00		13
Multiply line 12 by line 13.	=		▶	14
Earnings subject to CPP contributions: Line 11 minus line 14 (if negative, enter "0").	=	0.00		15
CPP contributions on CPP pensionable earnings: Multiply the amount from line 15 by 4.95%.				16
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	5034			• 17

Quebec Pension Plan

Enter the amount from line 2.				18
Enter the amount from line 10.	-			19
Line 18 minus line 19	=	55,900.00		20
Enter the amount from line 4 or the amount from line 20, whichever is less .				14,384.05 21
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)	x	3,500.00		22
Enter the amount from line 14.	-			23
Line 22 minus line 23	=	3,500.00	▶	- 3,500.00 24
Earnings subject to QPP contributions: Line 21 minus line 24 (if negative, enter "0").	=	10,884.05		25
QPP contributions on pensionable QPP earnings: Multiply the amount from line 25 by 5.4%.				587.74 26
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	5033	711.32		• 27

Continue on the next page.

Part 1 – CPP/QPP calculation (continued)

Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)

Enter the amount from line 17.				28
Enter the amount from line 27.	+	711	32	29
Add lines 28 and 29.		711	32	▶ 711 32 30
		Actual CPP/QPP contributions		
Enter the amount from line 16.				31
Enter the amount from line 26.	+	587	74	32
Add lines 31 and 32.		587	74	▶ - 587 74 33
Line 30 minus line 33 (if negative, enter "0")				= 123 58 34
		CPP/QPP overpayment		

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 30 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 30 or line 33, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 34 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" in the Federal Income Tax and Benefit Guide, except if you are a resident of Quebec. If the amount from line 34 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

Part 2 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If, in 2018, 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 2018 and elected in 2018 to stop paying CPP contributions, or revoked in 2018 an election made in a prior year, you should have already completed and submitted Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, to us and your employer(s).

If you had **both** employment income and self-employment income in 2018 and wanted to elect in 2018 to stop paying CPP contributions in 2018, or to revoke in 2018 an election made in a prior year, you should have completed Form CPT30 in 2018. 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 2018 but your intent was to elect in 2018 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 2018 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 2018 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 2018 on this form.

To be valid, an election or revocation that begins in 2018 must be filed on or before June 15, 2020.

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. **372** Month

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

Part 3 – Residents of a province or territory other than Quebec – CPP contributions on self-employment income and other earnings

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

Canada Pension Plan

Enter the amount from line 17 of Part 1.			Actual CPP contributions		5
If the amount at line 34 of Part 1 is positive, complete lines 6 and 7. Otherwise, enter "0" on line 8 and continue on line 9.					
Enter the amount from line 5 above.				6	
Enter the amount from line 16 of Part 1.	-			7	
Line 6 minus line 7. If negative, do not complete line 8. Enter the amount from line 7 at line 9.	=				8
Line 5 minus line 8 (if negative, enter "0")	=				9
Multiply the amount from line 9 by 20.202.	=				10

Quebec Pension Plan

Enter the amount from line 27 of Part 1.			Actual QPP contributions		11
If the amount at line 34 of Part 1 is positive, complete lines 12 and 13. Otherwise, enter "0" on line 14 and continue on line 15.					
Enter the amount from line 11 above.				12	
Enter the amount from line 26 of Part 1.	-			13	
Line 12 minus line 13. If negative, do not complete line 14. Enter the amount from line 13 at line 15.	=				14
Line 11 minus line 14 (if negative, enter "0")	=				15
Multiply the amount from line 15 by 18.5185.	=				16
Add line 10 and line 16.	=				17

Enter the amount from line 1 of Part 1.			CPP pensionable earnings (maximum \$55,900)		18
Enter the amount from line 13 of Part 1.			Basic exemption (maximum \$3,500)	-	19
Line 18 minus line 19	=		(maximum \$52,400)	=	20
Enter the amount from line 17 above.	-			-	21
Line 20 minus line 21 (if negative, enter "0")	=			=	22

Enter the amount from line 4 or line 22, whichever is less.					23
If the amount at line 5 of Part 1 is less than the amount at line 13 of Part 1, complete lines 24 to 27. Otherwise, enter "0" on line 28 and continue on line 29.					
Enter the result of line 13 of Part 1 minus line 5 of Part 1.					24
Enter the amount from line 4 above.				25	
Enter the amount from line 20 above.	-			26	
Line 25 minus line 26 (if negative enter "0")	=				27
Line 24 minus line 27 (if negative, enter "0")	=				28
Earnings subject to contributions: line 23 minus line 28 (if negative, enter "0")	=				29
Multiply the amount from line 29 by 9.9%.	=				30
Multiply the amount from line 34 of Part 1 (if positive only) by 2.	-				31

CPP contributions payable on self-employment and other earnings:					
Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. **	=				32

Deduction and tax credit for CPP contributions on self-employment and other earnings:					
Multiply the amount from line 32 by 50%.	=				33

Enter the amount from line 33 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 in Part 1 (do not prorate the self-employment earnings if the individual died in 2018).

** If the result at line 32 is negative, you may have an overpayment. If so, we will calculate it for you.

Part 4 – Residents of Quebec – QPP contributions on self-employment income and other earnings

Net business income *					
(amount from line 21 of Revenu Quebec Form LE-35-V; if negative, enter "0")		371		1	
Income on which you wish to make optional contributions		373		2	
(amount from line 22.1 of Revenu Quebec Form LE-35-V)		+		3	
Add lines 1 and 2.		=		3	
Canada Pension Plan					
Enter the amount from line 17 of Part 1.		Actual CPP contributions			4
If the amount at line 34 of Part 1 is positive, complete lines 5 and 6. Otherwise, enter "0" on line 7 and continue on line 8.					
Enter the amount from line 4 above.				5	
Enter the amount from line 16 of Part 1.		-		6	
Line 5 minus line 6. If negative, do not complete line 7. Enter the amount from line 6 at line 8.		=		7	-
Line 4 minus line 7 (if negative, enter "0")		=		8	
Multiply the amount from line 8 by 20.202.		=		9	
Quebec Pension Plan					
Enter the amount from line 27 of Part 1.		Actual QPP contributions			10
If the amount at line 34 of Part 1 is positive, complete lines 11 and 12. Otherwise, enter "0" on line 13 and continue on line 14.					
Enter the amount from line 10 above.				11	
Enter the amount from line 26 of Part 1.		-		12	
Line 11 minus line 12. If negative, do not complete line 13. Enter the amount from line 12 at line 14.		=		13	-
Line 10 minus line 13 (if negative, enter "0")		=		14	
Multiply the amount from line 14 by 18.5185.		=		15	
Add line 9 and line 15.		=		16	
Enter the amount from line 2 of Part 1.		QPP pensionable earnings (maximum \$55,900)			17
Enter the amount from line 22 of Part 1.		Basic exemption (maximum \$3,500)			18
Line 17 minus line 18		(maximum \$52,400)		=	
Enter the amount from line 16 above.		-		19	
Line 19 minus line 20 (if negative, enter "0")		=		20	
Enter the amount from line 3 or line 21, whichever is less.		=		21	
Enter the amount from line 3 or line 21, whichever is less.		=		22	
If the amount at line 5 of Part 1 is less than the amount at line 22 of Part 1, complete lines 23 to 26. Otherwise, enter "0" on line 27 and continue on line 28.					
Enter the result of line 22 of Part 1 minus line 5 of Part 1.				23	
Enter the amount from line 3 above				24	
Enter the amount from line 19 above.		-		25	
Line 24 minus line 25 (if negative enter "0")		=		26	-
Line 23 minus line 26 (if negative, enter "0")		=		27	-
Earnings subject to contributions: line 22 minus line 27 (if negative, enter "0")		=		28	
Multiply the amount from line 28 by 10.8%.		=		29	
Multiply the amount from line 34 of Part 1 (if positive only) by 2.		-		30	
Line 29 minus line 30 (if negative, enter "0")		=		31	
Deduction and tax credit for QPP contributions on self-employment and other earnings:					32
Multiply the amount from line 31 by 50%.		=		32	
Enter the amount from line 32 on line 222 of your federal return and on line 310 of Schedule 1.					

* Self-employment earnings should be prorated according to the number of months entered in box B in Part 1 (do not prorate the self-employment earnings if the individual died in 2018).

T1-2018

Medical expenses for the year ending 31-12-2018

Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Complete this chart for **each** dependant for whom you are claiming medical expenses for.
For more information, go to line 330 in the guide.

Patient's Name: Pasler Riden

Details of expense

23-11-2018 Corrective Nasal Surgery	8,000 00	
	Subtotal ▶	8,000 00

Carry the result to line 330.

Total medical expenses claimed	330	8,000 00
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T1 – 2018 Federal Worksheet for the return and for Schedule 1

Complete the following charts for the lines that apply to your situation to calculate the amount to report on your return. Keep this worksheet for your records. **Do not attach it to the return you send to the CRA.**

Line 212 – Dues

Dues from T4		213	42	1
Annual union membership dues not included on a T4	+			2
Mandatory professional liability insurance	+			3
Add lines 1 through 3.		Total dues to be reported on line 212		
	=	213	42	4

Line 452 – Refundable medical expense supplement

You may be able to claim this supplement if **all** the following apply:

- you have an amount on line 215 of your return or on line 332 of your Schedule 1
- you were resident in Canada throughout 2018
- you were 18 years of age or older at the end of 2018

In addition, the total of the following two amounts has to be \$3,566 or more:

- your employment income on lines 101 and 104 of your return (other than amounts received from a wage-loss replacement plan), minus the amounts on lines 207, 212, 229, and 231 of your return, (if the result is negative, use "0")
- your net self-employment income, not including losses, from lines 135 to 143 of your return

You can claim this supplement for the same medical expenses you claimed on line 215 of your return and line 332 of your Schedule 1.

If you were separated because of a breakdown in your relationship for a period of 90 days or more that included December 31, 2018, you do not have to include your spouse's or common-law partner's income when you calculate this supplement.

Your net income from line 236 of your return		13,586	23	1
Net income of your spouse or common-law partner from page 1 of your return	+			2
Add lines 1 and 2.	=	13,586	23	▶ 13,586 23 3

Your universal child care benefit (UCCB) (line 117 of your return) or the benefit of your spouse or common-law partner from page 1 of your return				4
Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's return)	+			5
Add lines 4 and 5.	=			▶ - 6
Line 3 minus line 6	=	13,586	23	7

Your UCCB repayment (line 213 of your return) plus the UCCB repayment of your spouse or common-law partner from page 1 of your return	+			8
RDSP income repayment (included in the amount on line 232 of your and your spouse's or common-law partner's return)	+			9
Add lines 8 and 9.	=			▶ + 10
Adjusted family net income: add lines 7 and 10.	=	13,586	23	11

Base amount	-		27,044	00	12
Line 11 minus line 12 (if negative, enter "0")	=		0	00	13

Enter \$1,222 or 25% of the total of line 215 (of your return) and line 332 (of your Schedule 1), whichever is less.		1,222	00	14	
Multiply the amount on line 13 by 5%.	-		0	00	15
Line 14 minus line 15 (if negative, enter "0")	=				
Enter this amount on line 452 of your return.	=	1,222	00	16	

Line 437 – Income tax deducted

T4	Resco Canada Inc	1,034	06
Quebec income tax deducted		1,378	64
Total income tax deducted			
Enter this amount on line 437 of your return		2,412	70

Estimated GST/HST Tax Credit for the Period from July 2019 to June 2020

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.	13,586 23	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.	= 13,586 23	= 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").	= 13,586 23	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable).	Adjusted net income	13,586 23 9

Calculation of GST credit		
Basic Goods and Services Tax Credit	Claim \$290	290 00 10
Credit for spouse or supporting person	Claim \$290	+ 11
Eligible dependant credit	Claim \$290	+ 12
Credit for qualified children: Number of qualified children	x \$153	+ 13
Calculation of single supplement: (if line 11 and 12 are zero)		
Adjusted net income from line 9	13,586 23	14
Base amount	- 9,412 00	15
Line 14 minus line 15.	Income over base amount	= 4,174 23 16
Enter 2% of line 16 or \$153 whichever is less.		+ 83 48 17
Single-parent family supplement	Claim \$153	+ 18
Add lines 10 through 13, and 17 through 18.		= 373 48 19
Adjusted net income from line 9	13,586 23	20
Base amount	- 37,789 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.		= 373 48 24
Goods and Services Tax Credit (if line 24 is less than \$1, enter zero).		373 48 25
GST/HST credit quarterly amount:		
July 2019	93 37	January 2020
October 2019	93 37	April 2020
	93 37	

Estimated Ontario Trillium Benefit (OTB) for July 2019 to June 2020 and the Ontario Senior Homeowners' Property Tax Grant (OSHPTG) for 2019

Adjusted family net income

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income.	13,586 23	
Universal child care benefit repayment (line 213).	+	+
Registered disability savings plan income repayment (include in line 232).	+	+
Add lines 1 through 3.	= 13,586 23	=
Universal child care benefit (line 117 of the return).	-	-
Registered disability savings plan income (line 125 of the return).	-	-
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	-
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 13,586 23	=
Add the amounts from line 8 in column 1 and column 2 (if applicable)		= 13,586 23
	Adjusted family net income	Adjusted family net income

A - Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	Claim \$308.00	308 00	10
Credit for your spouse or common-law partner.	Claim \$308.00	+	11
Eligible dependant credit.	Claim \$308.00	+	12
Credit for children.	Number of children: x \$308.00	+	13
Add lines 10 through 13.		= 308 00	14
Adjusted family net income from line 9.	13,586 23		15
• If you are a single individual with no children, enter \$23,665 .			
• If you are a single parent, or are married or living common-law, enter \$29,581 .			
Line 15 minus line 16.	- 23,665 00		16
Enter 4% of line 17.	=		17
Line 14 minus line 18 (Eligible only if the result is more than \$2).			18
		= 308 00	19
	Estimated Ontario Sales Tax Credit (OSTC)		

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

Occupancy cost:

Rent paid in Ontario for 2018. Enter the amount from box 6110 in Part A of Form ON-BEN.	x 20% =		20
Property tax paid in Ontario for 2018. 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 2018? " in Part A of Form ON-BEN, claim \$25 .		+	22
Add lines 20, 21, and 22.	Occupancy cost	=	23
1. Energy Component: Long term care home Enter the amount from box 6123 in Part A of Form ON-BEN.	x 20% =		24
Home energy costs on a reserve Enter the amount from box 6121 in Part A of Form ON-BEN.		+	25
Enter your occupancy cost amount from line 23.		+	26
Add lines 24, 25 and 26.		=	27
Student residence from line 22.		-	28
Line 27 minus line 28.		=	29
Enter the amount from line 29 or \$237 , whichever is less .	Energy component	=	30
2. Property Tax Component: Occupancy cost from line 23.	x 10% =		31
Age on December 31, 2018: If under 64 years of age: Amount from line 31 or \$769 , whichever is less .			
If 64 years of age or older: Amount from line 31 or \$473 , whichever is less .			32
If under 64 years of age: Enter \$59 .			
If 64 years of age or older: Enter \$503 .		+	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, 2018:

If under 64 years of age:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$23,665**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$29,581**.

If 64 years of age or older:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$29,581**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$35,497**.

(Adjusted family net income from line 9 -) x 2% (if negative, enter "0") ▶ 37

Line 36 minus line 37 (if negative, enter "0"). = 38

If you received a 2018 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 2018 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 **\$154**.
- If you **have** a spouse, common-law partner or qualified dependant, enter **\$237**.

Adjusted family net income from line 9. 47

• If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$41,414**. 48

• If you **have** a spouse, common-law partner or qualified dependant, enter **\$53,246**. - 49

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

Multiply line 50 by line 51. x 1% 51

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

Estimated Northern Ontario Energy Credit (NOEC) = 53

D – Estimated Ontario Trillium Benefit (OTB) per month

Estimated Ontario Sales Tax Credit (OSTC) (line 19). 308|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. = 308|00 57

Divide the amount from line 57 by line 58. ÷ 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 2019. ▶

Estimated Ontario Trillium Benefit (OTB) per month = 25|67 59

July 2019	308 00	January 2020	
August 2019		February 2020	
September 2019		March 2020	
October 2019		April 2020	
November 2019		May 2020	
December 2019		June 2020	

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

Property tax paid in 2018. Amount from **box 6112** in Part A of Form ON-BEN (**maximum \$500**). 60

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

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

Estimated Ontario Senior Homeowners' Property Tax Grant for 2019 = 62

The grant should be received within four to eight weeks after the taxpayer received the 2018 notice of assessment.

Registered Retirement Savings Plan (RRSP) Schedule

Table B - Calculation of eligible RRSP/PRPP deduction in 2018

Eligible amount for 2018		1,004	1
Pension adjustment reversal amount from your 2018 T10 slip	+		2
2018 PSPA (from last year's RPP administrator's statement)	-		3
Employer PRPP contributions (amount from line 205)	-		4
	Unused RRSP Room	= 1,004	5
	Maximum RRSP/PRPP deduction limit in 2018	1,004	6

Table C - Calculation of RRSP/PRPP deduction in 2018

Contributions available for RRSP/PRPP deduction (table A, line 12)			
Maximum RRSP/PRPP deduction limit in 2018 (table B, line 6)		1,004	
RRSP/PRPP deduction before transfers			1
Direct or indirect transfers	+		2
	RRSP/PRPP deduction (per line 208)	= 0	3

Table D - Calculation of 2018 earned income

2018 calculation in reference to 2019 RRSP/PRPP eligibility

Employment income (line 101 and part of line 104 not shown elsewhere in this calc)		13,799	1
Union, professional or like dues (line 212)	-	213	2
Employment expenses (line 229)	-		3
	Subtotal (employment income)	= 13,586	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
2018 contributions to an amateur athlete trust (AAT)	+		13
	Subtotal - total eligible income	= 13,586	14
Current-year loss from a business (lines 135-143)			15
Current-year rental loss (line 126)	+		16
Alimony or maintenance income paid (line 220)	+		17
	Subtotal - amount to be deducted	-	18
	2018 earned income	= 13,586	19
Amount from line 19	13,586 x 18% ▶	= 2,445	A
RRSP/PRPP dollar limit for 2019		= 26,500	B
Enter the amount from line A or B, whichever is less		2,445	20
Total pension adjustment (PA) from 2018		- 552	21
	Maximum RRSP/PRPP deduction in 2019 before PSPA	= 1,893	22

Table E - Calculation of eligible RRSP/PRPP deduction limit for 2019

Unused Room for 2018 (table B, line 5)		1,004	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		2
2019 net PSPA (from RPP administrator's statement)	-		3
	Eligible RRSP/PRPP Room	= 1,004	4
Maximum RRSP/PRPP deduction in 2019 based on 2018 earned income (table D, line 22)	+	1,893	5
	Maximum RRSP/PRPP deduction limit for 2019	= 2,897	6

Registered Retirement Savings Plan Schedule (continued)

Table G - Calculation of RRSP/PRPP contribution limit 2019

Maximum RRSP/PRPP deduction limit for 2019 (table E, line 6)	2,897	1
Undeducted premiums (table F, line 3)	-	2
RRSP/PRPP contribution limit for 2019	2,897	3

Marginal Tax Rate Calculation

2018

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

Federal marginal tax rate

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

Revised federal taxable income

Taxable income (line 260)	260	13,586	23	1
Additional income		+ 1.00		2
Revised federal taxable income	260	= 13,587	23	3

Chart A – Revised federal tax

Revised taxable income	260	13,587	23	1
Federal tax		2,038	08	2
Federal tax on split income (T1206)	424	+		3
Add lines 2 and 3.	404	=	2,038	08
Federal non-refundable tax credits	350	-	3,211	98
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.	417	=		18
Section 217 tax adjustment	445	-	0.00	19
Working income tax benefits (WITB) advance payments received (box 10 on the RC210 slip)	415	+		20
T1206 line 28				21
Special taxes	418	+		22
Line 18 minus line 19 plus lines 20 and 22, or line 21 plus line 22.				
Revised federal tax	420	=		23

Chart D – Revised Ontario tax and credits

Revised taxable income	260	13,587	23	100
Ontario tax on taxable income	37	686	16	110
Ontario tax on split income (T1206)	6151	+		130
Add lines 110 and 130	39	=	686	16
Ontario non-refundable tax credits	6150	947	54	150
Amount from line 150.	40	-	947	54
Line 140 minus line 190. If negative, enter 0.	41	=	0	00
Ontario minimum tax carryover	6154	-		205
Line 200 minus line 205. If negative, enter 0.	47	=		207
Amount for surtax purpose	50	0	00	300
First surtax threshold amount		4,638	00	310
First surtax rate	x	20	%	320
(Line 207 - line 310) x line 320. If negative, enter 0.		Ontario first surtax	51	+
			0	00
				350
Second surtax threshold amount		5,936	00	330
Second surtax rate	x	36	%	340
(Line 207 - line 330) x line 340. If negative, enter 0.		Ontario second surtax	52	+
			0	00
				360
Add lines 207 to 360.			54	=
			0	00
				370
Ontario dividend tax credit		6152	-	380
Line 370 minus line 380. If negative, enter 0.			56	=
				400
Provincial additional tax for minimum tax purposes (T691)			57	+
				411
Add lines 400 and 411			58	=
				412
Basic reduction	60	239	00	510
Reduction for dependant children born in 2000 or later	61	+		540
Reduction for dependant with physical or mental infirmity	62	+		550
Add lines 510 through 550.	63	=	239	00
Amount from line 570 x 2	64	478	00	621
Amount from line 412	65	-		622
Line 621 minus line 622. If negative, enter 0.		Ontario tax reduction	66	-
			478	00
				700
Line 412 minus line 700. If negative, enter 0.			67	=
			0	00
				800
Provincial foreign tax credit (T2036)			68	-
				1000
Line 800 minus line 1000. If negative, enter 0.			69	=
				1150
Community food program donation tax credit for farmers			70	-
				1350
Line 1150 minus line 1350. If negative, enter 0.			71	=
			0	00
				7000
Ontario Health Premium			72	+
				8000
Add lines 7000 and 8000.		Revised Ontario tax	428	=
			0	00
				9000

**Return Record****Identification and Notice of Assessment Indicator**

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	2019-02-27
Notice of Assessment Indicator [0=No, 1=Yes]		0

Originating IP Address

Originating IP Address 192.168.1.140

Taxpayer's Data

Taxpayer's Given Name
 Taxpayer's Surname
 Change of Name Indicator [2=Yes]

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 6783453
 Same Home/Mailing Address [1=Yes, 2=No] 1 Date of the Move

Basic Data

Tax Year 2018
 Social Insurance Number 556035715
 Date of Birth 1993-08-21
 Marital Status 6
 Spouse Self Employed [0=No, 1=Yes] 0
 Date of Entry
 Prior Year Submission [0=No, 1=Yes] 0
 Multiple Jurisdictions Indicator [0=No, 1=Yes] 0

Residency Data and Amended Tax Return Indicator

Year End Province of Residence ON
 Current Province of Residence
 Aboriginal Land Residency Indicator [1=Yes, 2=No]
 Yukon First Nation Settlement Number
 First Nation Identification Indicator [1=Yes, 2=No]
 NT Tliche Community Residency Code [1=Yes, 2=No]
 NT Deline Lands Residency Indicator [1=Yes, 2=No]
 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]
 Pre-Assessment Review Contact Code
 Taxpayer's Email Address pasler.riden@gmail.com
 Expiry Date of the Tax Preparer Authorization Code
 Post-Assessment Review Contact Code

Deceased Data

Deceased Indicator [1=Yes]
 Subsection 104(13.4) Election Indicator [0=No, 1=Yes]
 Date of Death

Spouse's Data

Spouse's Given Name (Limited to 4 characters)
 Spouse's Net Income 0
 Spouse's Universal Child Care Repayment Amount 0
 Spouse's Social Insurance Number 00000000
 Spouse's Universal Child Care Benefit 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	13799	Employment income per T4 slips
150	13799	Total income (or loss)
206	552	Pension adjustment
212	213	Annual union, professional, or like dues
260	13586	Taxable income
437	241270	Total income tax deducted from information slips
448	12358	CPP overpayment
449	16940	Climate action incentive
450	2596	Employment insurance overpayment
452	122200	Refundable medical expense supplement
453	82347	Working income tax benefit

Continued on next page

Field	Value	Description
484	477711	Refund
300	11809	Basic personal amount
5026	22907	Employment insurance and PPIP premiums - Non-Quebec return
5027	7562	Total PPIP premiums
363	1195	Canada employment amount
330	8000	Medical expenses
332	7592	Allowable portion of medical expenses
335	21413	Gross non-refundable tax credits before donations and gifts
338	3211	Non-refundable tax credits before donations and gifts
350	3211	Total federal non-refundable tax credits
381	2	WITB eligible dependent (1=Yes, 2=No)
382	2	WITB eligible spouse (1=Yes, 2=No)
391	1	WITB basic claim (1=Yes, 2=No)
392	2	WITB disability supplement claim (1=Yes, 2=No)
6010	154	Climate action incentive base amount
6014	1	Climate action incentive outside of a census area (1=Yes, 2=No)
5804	10354	Basic personal amount
5824	58774	Canada or Quebec pension plan contributions
5832	22907	Employment insurance premiums
5868	8000	Medical expenses
5876	7592	Allowable portion of medical expenses
5880	18763	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	947	Provincial non-refundable tax credits before donations and gifts
6150	947	Provincial non-refundable tax credits
5031	58774	QPP contributions through employment
5478	13799	E.I. insurable earnings (T4's other than T4 fishers income)
5349	137864	Quebec tax withheld
5350	14384	Income on which Quebec tax was withheld
5548	14384	Total QPP pensionable earnings
5033	71132	Total QPP contributions withheld
5028	17941	Total employment insurance premiums

Summary of carryforward amounts to 2019



Name: **Pasler Riden**

SIN: **556-035-715**

Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 16
CNIL		
Expense		T936 line 16
Income		T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount	1,893	RRSP schedule (Table D)
Room from previous years	1,004	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 2019) - 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	2014	2015	2016	2017	2018
Donations (excluding US Donations)					
US Donations					
Interest paid on a student loan					

Employment income summary – 2018

Employer Name: **Resco Canada Inc**
 Province of employment: **Quebec**

T4 and Relevé 1 STATEMENT OF REMUNERATION PAID

<p>Employment income - <i>line 101</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">14</td> <td style="width: 15%; text-align: right;">13,799</td> <td style="width: 5%; text-align: right;">65</td> <td style="width: 75%;"></td> </tr> <tr> <td></td> <td style="text-align: right;">14,384</td> <td style="text-align: right;">05</td> <td style="text-align: center;">A</td> </tr> </table> <p>RPP contributions - <i>line 207</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">20</td> <td style="width: 15%;"></td> <td style="width: 5%;"></td> <td style="width: 75%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">D</td> </tr> </table> <p>QPP pensionable earnings</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">26</td> <td style="width: 15%; text-align: right;">14,384</td> <td style="width: 5%; text-align: right;">05</td> <td style="width: 75%;"></td> </tr> <tr> <td></td> <td style="text-align: right;">14,384</td> <td style="text-align: right;">05</td> <td style="text-align: center;">G</td> </tr> </table> <p>Other taxable allowances and benefits <i>(included in box 14)</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">40</td> <td style="width: 15%;"></td> <td style="width: 5%;"></td> <td style="width: 75%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">L</td> </tr> </table> <p>Union dues - <i>line 212</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">44</td> <td style="width: 15%; text-align: right;">213</td> <td style="width: 5%; text-align: right;">42</td> <td style="width: 75%;"></td> </tr> <tr> <td></td> <td style="text-align: right;">213</td> <td style="text-align: right;">42</td> <td style="text-align: center;">F</td> </tr> </table> <p>PPIP insurable earnings</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">56</td> <td style="width: 15%;"></td> <td style="width: 5%;"></td> <td style="width: 75%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">I</td> </tr> </table> <p>Pre-1990 past service contributions while a contributor</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">74</td> <td style="width: 15%;"></td> <td style="width: 5%;"></td> <td style="width: 75%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">D-2</td> </tr> </table> <p>Emergency services volunteer allowance</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">87</td> <td style="width: 15%;"></td> <td style="width: 5%;"></td> <td style="width: 75%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">L-2</td> </tr> </table>	14	13,799	65			14,384	05	A	20							D	26	14,384	05			14,384	05	G	40							L	44	213	42			213	42	F	56							I	74							D-2	87							L-2	<p>Employee's CPP contributions - <i>line 308</i></p> <table border="1" style="width: 100%; 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