



UFile 2018

Tax return for 2018 prepared for

Sean Albin

by *UFile for Windows*

Executive summary

for 2018 taxation year



	Taxpayer		
First name	Sean		
Last name	Albin		
Social insurance number	566-051-413		
Date of birth	01-11-1995		
Province of residence	Ontario		
Street	1898 Highway 34		
City	Hawkesbury		
Province	Ontario		
Postal code	K6A 2R2		
Home phone number	8195764331		
Email address	sean.e.albin@gmail.com		

Federal return

	Taxpayer		
Total income	150	17,881	
Net income	236	17,881	
Taxable income	260	17,881	
Marginal tax rate		25%	
Average tax rate (total income taxes paid ÷ total income)		1.9%	
Total tax payable	435	761	
Balance due (refund)	484 or 485	(1,772)	
Canada child benefit			
GST/HST credit		443	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2019		3,219	
Unused RRSP contributions			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2019			

Tax return Summary

for 2018 taxation year



Taxpayer

First name	Sean
Last name	Albin
Social insurance number	566-051-413
Date of birth	01-11-1995
Province of residence	Ontario
Street	1898 Highway 34
City	Hawkesbury
Province	Ontario
Postal code	K6A 2R2
Home phone number	8195764331
Email address	sean.e.albin@gmail.com

Federal return

Total income

Employment income	101	17,881	00
Add lines 101, 104 to 143, and 147.	This is your total income.	150	17,881 00

Net income

Line 150 minus line 233 (if negative, enter "0")	This is your net income before adjustments.	234	=	17,881	00
Line 234 minus line 235 (if negative, enter "0")	This is your net income.	236	=	17,881	00

Taxable income

Line 236 minus line 257 (if negative, enter "0")	This is your taxable income.	260	=	17,881	00
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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 +	711	86
Employment Insurance premiums	312 +	296	82
Canada employment amount	363 +	1,195	00
	Add lines 300 to 332.	335	= 14,012 68
	Multiply the amount on line 335 by 15%.	338	= 2,101 90
Total federal non-refundable tax credits:	add lines 338 and 349.	350	= 2,101 90

Step 3 - Net federal tax

Tax on taxable income	(C)	2,682	15
	Add lines (C) and 424.	404	= 2,682 15
Enter the amount from line 350.	350	2,101	90
	Add lines 350 to 427.	-	2,101 90
	Basic federal tax (if negative, enter "0")	429	= 580 25
	Federal tax	406	= 580 25
	Line 406 minus line 416 (if negative, enter "0")	417	= 580 25

Refund or Balance owing

Net federal tax:	add lines 417, 415 and 418.	420	= 580 25
Provincial or territorial tax		428	+ 180 34
	This is your total payable.	435	= 760 59
Total income tax deducted	437	2,110	71
CPP overpayment	448 +	73	29
Climate action incentive	449 +	169	40
Working income tax benefit	453 +	179	25
	These are your total credits.	482	- 2,532 65
	Line 435 minus line 482	=	(1,772) 06
	Refund	484	1,772 06
	Balance owing	485	0 00

Additional information

Marginal tax rate	25%	
Average tax rate (total income taxes paid ÷ total income)	1.9%	
GST/HST credit	443	00

Total RRSP deduction limit - 2019

3,21858

Name **Sean Albin**

SIN **566-051-413**

Date of birth **01-11-1995**

	2018	2017		2018	2017
Employment income	101	17,881	Canada caregiver amount	307	
Other employment income	104		CPP or QPP contributions - employment	308	712
Old age security pension	113		CPP or QPP contributions - self-employment	310	
CPP or QPP benefits	114		EI premiums - employment	312	297
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		<i>Public transit amount</i>	364	
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	
Net fishing income	143		Allowable medical expenses for other dep.	331	
Workers' compensation benefits	144		Medical deduction	332	
Social assistance payments	145		Total	335	14,013
Net federal supplements	146		Total @ 15%	338	2,102
Total income	150	17,881	Donations and gifts	349	
Pension adjustment	206		Total federal non-refundable tax credits	350	2,102
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		Federal tax	406	580
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	580
Moving expenses	219		WITB advance payments received	415	
Allowable deduction of support payments made	220		Net federal tax	420	580
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	180
Other employment expenses	229		Yukon First Nations tax	432	
Clergy residence deduction	231		Total payable	435	761
Other deductions	232		Deducted at source	437	2,111
Social benefits repayment	235		Transfer 45%	438	
Net income	236	17,881	Line 437 - 438	439	
Canadian Forces personnel and police deduc.	244		Quebec abatement	440	
<i>Employee home relocation loan deduction</i>	248		First Nations abat.	441	
Security options deductions	249		CPP overpayment	448	73
Other payments deduction	250		Employment insurance overpayment	450	
Limited partnership losses of other years	251		Climate action incentive	449	169
Non capital loss of other years	252		Refundable medical expense supplement	452	
Net capital loss of other years	253		Working income tax benefit	453	179
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	17,881	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	2,533
Canada caregiver amount	304		Refund	484	1,772
Amount for an eligible dependant	305		Balance owing	485	
Amount for children	367				

Assembly Instructions



Name: **Sean Albin**

SIN: 566-051-413

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

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Step 1 – Identification and other information

Identification		
Print your name and address below.		
First name and initial		
Mr Sean		
Last name		
Albin		
Mailing address: Apt No. – Street No. Street name		
1898 Highway 34		
PO Box	RR	
City	Prov./Terr.	Postal code
Hawkesbury	ON	K6A 2R2

Information about you	
Enter your social insurance number (SIN):	566-051-413
Enter your date of birth:	Year Month Day 1995-11-01
Your language of correspondence: Votre langue de correspondance :	English Français <input checked="" type="checkbox"/> <input type="checkbox"/>

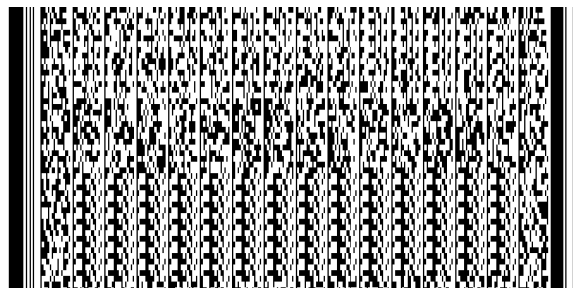
Is this return for a deceased person?		
If this return is for a deceased person, enter the date of death:	Year	Month Day

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:	<u>sean.e.albin@gmail.com</u>


Information about your residence	
Enter your province or territory of residence on December 31, 2018 :	<u>Ontario</u>
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 type="checkbox"/> No <input checked="" 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:	
entry	Month Day
or	Month Day
departure	

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	17,881	00
	This is your total income.		150
		17,881	00

Net income

This is your **net income.** 236

17,881	00
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Taxable income

This is your **taxable income.** 260

17,881	00
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Federal schedules

Schedule 1											
300	11,809.00	308	711.86	•	312	296.82	•	335	14,012.68	338	2,101.90
350	2,101.90	363	1,195.00								
Schedule 6											
381	2	382	2	391	1	392	2				
Schedule 8											
5034	785.15	•	5549	17,881.00							
Schedule 14											
6010	154.00	6014	1								

Provincial and territorial forms

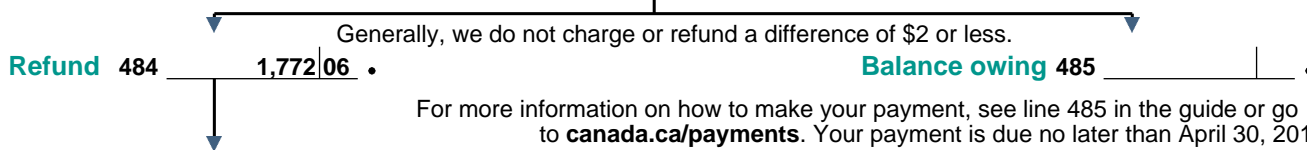
Form 428											
5605		5804	10,354.00	5824	711.86	•	5832	296.82	•	5880	11,362.68
5884	573.82	6150	573.82								
ON-BEN											
6109	1	6110	3,000.00	6118	1						

Step 7 – Refund or balance owing

Net federal tax: enter the amount from line 61 of Schedule 1	420	580	25
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 +	180	34
Add lines 420, 421, 430, 422, and 428.	This is your total payable.		435 = 760 59
Total income tax deducted (amount from all Canadian slips)	437	2,110	71
Refundable Quebec abatement (See line 440 in the guide.)	440 +		
CPP overpayment (See line 308 in the guide.)	448 +	73	29
Employment insurance overpayment (See line 312 in the guide.)	450 +		
Climate action incentive	449 +	169	40
Refundable medical expense supplement (Complete the Worksheet for the return.)	452 +		
Working income tax benefit (WITB)	453 +	179	25
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 = 2,532 65
Line 435 minus line 482	This is your refund or balance owing.		= (1,772 06)

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: **(819) 576-4331** _____

Date **07-04-19** _____

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 Sean		
Last name Albin		
Mailing address: Apt No. – Street No. Street name 1898 Highway 34		
PO Box	RR	
City Hawkesbury	Prov./Terr. ON	Postal code K6A 2R2

Information about you	
Enter your social insurance number (SIN):	566-051-413
Enter your date of birth:	Year Month Day 1995-11-01
Your language of correspondence:	English <input checked="" type="checkbox"/> Français <input type="checkbox"/>
Votre langue de correspondance :	<input checked="" type="checkbox"/> <input type="checkbox"/>

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:	sean.e.albin@gmail.com

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

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 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"/>

Elections Canada (For more information, see "Elections Canada" under Step 1, in the guide.)	
A) Do you have Canadian citizenship?	Yes <input checked="" type="checkbox"/> 1 No <input type="checkbox"/> 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 <input type="checkbox"/> 1 No <input checked="" type="checkbox"/> 2
Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing the information with provincial/territorial election agencies, members of Parliament, registered political parties, and candidates at election time.	

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

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 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	17,881	00
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	=	17,881 00

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	17,881	00
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and attach receipts.)	208	+	
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	+	
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	=
Line 150 minus line 233 (if negative, enter "0")			▶ -
		This is your net income before adjustments. 234 = 17,881 00	
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 = 17,881 00	

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 = 17,881 00	

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.

Protected B when completed

Step 7 – Refund or balance owing

Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0".)	420	580	25
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	421 +		
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)	430 +		
Social benefits repayment (amount from line 235)	422 +		
Provincial or territorial tax (Attach Form 428, even if the result is "0".)	428 +	180	34
Add lines 420, 421, 430, 422, and 428.	This is your total payable .		435 = 760 59
Total income tax deducted (amounts from all Canadian slips)	437	2,110	71
Refundable Quebec abatement (See line 440 in the guide.)	440 +		
CPP overpayment (See line 308 in the guide.)	448 +	73	29
Employment insurance overpayment (See line 312 in the guide.)	450 +		
Climate action incentive (Complete Schedule 14.)	449 +	169	40
Refundable medical expense supplement (Complete the Worksheet for the return.)	452 +		
Working income tax benefit (WITB) (Complete Schedule 6.)	453 +	179	25
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			
Supplies expenses (maximum \$1,000) 468	x 15% =	469 +	
Tax paid by instalments	476 +		
Provincial or territorial credits (Complete Form 479, if it applies.)	479 +		
Add lines 437 to 457, and 469 to 479.	These are your total credits .		482 = 2,532 65
Line 435 minus line 482	This is your refund or balance owing .		2,532 65 (1,772 06)

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

Generally, we do not charge or refund a difference of \$2 or less.	
Refund 484 1,772 06	Balance owing 485
For more information on how to make your payment, see line 485 in the guide or go to canada.ca/payments . Your payment is due no later than April 30, 2019.	

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: (819) 576-4331
Date 07-04-19

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** _____

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	+	711	86 • 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 on self-employment and other eligible earnings (Complete Schedule 13.)	(maximum \$858.22)	312	+	296	82 • 10
		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			25
Enter \$2,302 or 3% of line 236 of your return, whichever is less.	-				26
Line 25 minus line 26 (if negative, enter "0")	=				27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)		331	+		28
Add lines 27 and 28.	=				▶ 29
Add lines 1 to 24, and line 29.		335	=	14,012	68 30
Federal non-refundable tax credit rate			×	15%	31
Multiply line 30 by line 31.		338	=	2,101	90 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	=	2,101	90 34

Continue on the next page.

Step B – Federal tax on taxable income

Enter your taxable income from line 260 of your return.						17,881	00	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.	17,881	00						36								
Line 36 minus line 37 (cannot be negative)	-	0	00	-	46,605	00	-	93,208	00	-	144,489	00	-	205,842	00	37
	=	17,881	00	=			=			=			=			38
Multiply line 38 by line 39.	x	15%		x	20.5%		x	26%		x	29%		x	33%		39
	=	2,682	15	=			=			=			=			40
	+	0	00	+	6,991	00	+	16,544	00	+	29,877	00	+	47,670	00	41
Add lines 40 and 41.	=	2,682	15	=			=			=			=			42

Step C – Net federal tax

Enter the amount from line 42.					2,682	15	43			
Federal tax on split income (Get and complete Form T1206.)	424	+					.44			
Add lines 43 and 44.	404	=	2,682	15	▶		2,682	15	45	
Enter your total federal non-refundable tax credits from line 34 on the previous page.	350		2,101	90			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.	=		2,101	90	▶		2,101	90	49	
Line 45 minus line 49 (if negative, enter "0")					Basic federal tax	429	=	580	25	50
Federal foreign tax credit (Get and complete Form T2209.)						405	-			51
Line 50 minus line 51 (if negative, enter "0")					Federal tax	406	=	580	25	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	=		580	25	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.										
Enter this amount on line 420 of your return.					Net federal tax	420	=	580	25	61

Complete Form 428 to calculate provincial or territorial tax.

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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	17,881 ⁰⁰ 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". =	17,881 ⁰⁰ 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	17,881 ⁰⁰ 8	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	17,881 ⁰⁰ 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. =	17,881 ⁰⁰ 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") =	17,881 ⁰⁰ 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	17,881 ⁰⁰ 15	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	17,881 00	16	
Base amount	- 3,000 00	17	
Line 16 minus line 17 (if negative, enter "0")	= 14,881 00	18	
Rate	x 25%	19	
Multiply line 18 by line 19.	= 3,720 25	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	17,881 00	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")	= 5,865 00	25	
Rate	x 15%	26	
Multiply line 25 by line 26.	= 879 75	▶	- 879 75 27
Line 22 minus line 27 (if negative, enter "0")			179 25 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")	= 1,000 00	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.	= 75 00	▶	- 75 00 39
Line 34 minus line 39 (if negative, enter "0")			= 34 40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			+ 179 25 41
Add lines 40 and 41.			= 523 25 42
Enter this amount on line 453 of your return.			

See the privacy notice on your return.

T1-2018

Canada Pension Plan Contributions and Overpayment for 2018

Complete this schedule and **attach** it to your return to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2018 if you were a **resident of a province or territory other than Quebec** on December 31, 2018, and have **no earned income from the province of Quebec**.

Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead, get and complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2018.

Complete the parts that apply to you.

Part 1 – Complete this part if you are electing to stop contributing to the CPP or revoking a prior election.

Part 2 – Complete this part to determine the number of months for the CPP calculation.

Part 3 – Complete this part if you are reporting employment income.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings for which you are electing to pay CPP contributions.

Part 5 – Complete this part if you are reporting employment income **and** self-employment income or other earnings for which you are electing to pay CPP contributions. You must first complete **Part 3**.

For more information, see line 222 in the guide.

Part 1 – 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 Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, and sent it to the CRA and your employer(s).

If you had **only self-employment** income for 2018 and elect in 2018 to stop paying CPP contributions on your self-employment earnings, enter in **box 372** below the month in 2018 for which you choose to start this election. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If in 2018 you are revoking an election made in a prior year on contributions for self-employment earnings, enter in **box 374** below the month in 2018 for which you choose to revoke this election. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year to keep your election valid.

If you had **both** employment income and self-employment income in 2018 and wanted to elect 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 to revoke an election made in a prior year on your self-employment income before you became employed, enter in **box 372** below the month you want to stop contributing, or if you want to revoke in 2018 an election made in a prior year, enter in **box 374** below the month you want to resume contributing. 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 schedule. 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

Continue on the next page.

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

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

- if you turned 18 years of age in 2018, enter the number of months in the year after the month you turned 18
- if for all of 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 for all of 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

Enter the number of months during which the **CPP** applies in 2018.

A

Part 3 – Calculating your CPP contributions and overpayment on employment income

Enter your yearly maximum **CPP** pensionable earnings (see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2).

(maximum \$55,900) 55,900.00 1

Total CPP pensionable earnings

Enter the total of box 26 amounts from all your T4 slips (maximum \$55,900 per slip). If box 26 is blank, enter the amount from box 14.

17,881.00 2

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

17,881.00 3

Enter your maximum basic **CPP** exemption

(see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2).

(maximum \$3,500) - 3,500.00 4

Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0")

(maximum \$52,400) = 14,381.00 5

Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.

• 6

Required contributions on CPP pensionable earnings:

Multiply the amount from line 5 by 4.95%.

(maximum \$2,593.80) - 711.86 7

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

CPP overpayment = 8

If you are **self-employed** and/or you are **electing to pay additional** CPP contributions on other earnings, enter the amount, in dollars and cents, from line 6 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of your Form 428. Then continue with Part 5.

Otherwise, enter the amount, in dollars and cents, from line 6 or line 7, **whichever is less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of your Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions. See Form CPT20, Election To Pay Canada Pension Plan Contributions.

Monthly proration table for 2018

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

⁽¹⁾ If you started receiving CPP retirement benefits in 2018, your basic exemption may be prorated by the CRA.

Continue on the next page.

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

Form for Part 4: Pensionable net self-employment earnings, Employment earnings not shown, CPP pensionable earnings, Basic exemption, CPP rate, and Deduction and tax credit for CPP contributions.

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

Form for Part 5: Pensionable net self-employment earnings, Employment earnings not shown, Employment earnings shown, Actual CPP contributions, CPP pensionable earnings, Basic exemption, and Deduction and tax credit for CPP contributions.

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			
Basic personal amount	5605	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 +	711 ⁸⁶ .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 +	296 ⁸² .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			17
Enter \$2,343 or 3% of line 236 of your return, whichever is less .	-			18
Line 17 minus line 18 (if negative, enter "0")	=			19
Allowable amount of medical expenses for other dependants (use Worksheet ON428)			5872 +	20
Add lines 19 and 20.	5876 =		▶ +	21
Add lines 1 to 16, and line 21.			5880 =	11,362 ⁶⁸ 22
Ontario non-refundable tax credit rate			x	5.05% 23
Multiply line 22 by line 23.			5884 =	573 ⁸² 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 =		▶ +	27
Add lines 24 and 27.				
Enter this amount on line 40.			Ontario non-refundable tax credits 6150 =	573 ⁸² 28

Continue on the next page.

Part B – Ontario tax on taxable income

Enter your **taxable income** from line 260 of your return. 17,881|00 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	17,881 00					30
Line 30 minus line 31 (cannot be negative)	- 0 00	- 42,960 00	- 85,923 00	- 150,000 00	- 220,000 00	31
	= 17,881 00	=	=	=	=	32
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	33
Multiply line 32 by line 33.	= 902 99	=	=	=	=	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	= 902 99	=	=	=	=	36

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 36.		902 99	37
Enter your Ontario tax on split income from Form T1206.	6151 +		•38
Add lines 37 and 38.		= 902 99	39
Enter your Ontario non-refundable tax credits from line 28.		- 573 82	40
Line 39 minus line 40 (if negative, enter "0")		= 329 17	41

Ontario minimum tax carryover:

Amount from line 41		329 17	42
Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.		-	43
Line 42 minus line 43 (if negative, enter "0").		= 329 17	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")		= 329 17	47

Ontario surtax

Amount from line 47		329 17	48
Amount from line 38		-	49
Line 48 minus line 49 (if negative, enter "0")		= 329 17	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.		=	329 17 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")		= 329 17	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.		= 329 17	58

Continue on the next page.

Enter the amount from line 58 on the previous page. _____

329|17 59

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** × \$442 = + _____ 61

Reduction for dependants with a mental or physical impairment

Number of dependants **6097** × \$442 = + _____ 62

Add lines 60, 61, and 62. = 239|00 63

Amount from line 63 239|00 × 2 = 478|00 64

Amount from line 59 - 329|17 65

Line 64 minus line 65 (if negative, enter "0") **Ontario tax reduction** = 148|83 ▶ - 148|83 66

Line 59 minus line 66 (if negative, enter "0") = 180|34 67

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") _____

= 180|34 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 × 25% = _____

- _____ 70

Line 69 minus line 70 (if negative, enter "0") _____

= 180|34 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.

Enter the result on **line 428** of your return. _____

Ontario tax = 180|34 73

Continue on the next page.

Ontario Health Premium

Enter the amount from line 29.

17,881|00

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.

Application for the 2019 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

**Form ON-BEN
2018**

Protected B when completed

- To find out if you are eligible for the Ontario trillium benefit and the Ontario senior homeowners property tax grant, see the "Information for residents of Ontario" section of your 2018 Income tax package.
- Complete the application areas that apply to you and attach this form to your return.
- To estimate the amount of Ontario trillium benefit and Ontario senior homeowners' property tax grant you may be entitled to, use the calculator at canada.ca/child-family-benefits-calculator.
- The payments for these benefits will be issued separately from your tax refund.
- If you were married or living in a common-law relationship on December 31, 2018, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one spouse or common-law partner is 64 years of age or older** on December 31, 2018, that spouse or common-law partner has to apply for these credits and the grant for both of you.
- For a description of **principal residence** for the purposes of the Ontario energy and property tax credit and the Northern Ontario energy credit, or the Ontario senior homeowners' property tax grant, see the "Information for residents of Ontario" section of your tax package.

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will determine your eligibility and tell you if you are entitled to receive the credit. In cases of families, the OSTC is paid to the person whose return is assessed first.

Application for the Ontario energy and property tax credit (OEPTC)

You may qualify for the OEPTC if, on December 31, 2018, you resided in Ontario, and **any** of the following applies:

- rent or property tax for your principal residence was paid by or for you for 2018
- you lived in a student residence
- you lived in a long-term care home and an amount for accommodation was paid by or for you in 2018
- you lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2018

If you meet any of these conditions and are applying for the 2019 OEPTC, tick this box.

6118

Complete Parts A and B on the back of this form.

Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if, on December 31, 2018, you resided in Northern Ontario (see the definition in the "Information for residents of Ontario" section of your tax package), and **any** of the following applies:

- rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2018
- you lived in a long-term care home in Northern Ontario and an amount for accommodation was paid by or for you in 2018
- you lived on a reserve in Northern Ontario and home energy costs were paid by or for you for your principal residence on the reserve for 2018

If you meet any of these conditions and are applying for the 2019 NOEC, tick this box.

6119

Complete Parts A and B on the back of this form.

Choice for delayed single OTB payment

By ticking box 6109, I am choosing to **wait until June 2020** to get my 2019 OTB entitlement.

This means I will get my OTB in **one payment** at the end of the benefit year (June 2020)

instead of receiving it monthly from July 2019 to June 2020.

6109

Continue on the next page.

Application for the Ontario senior homeowners' property tax grant (OSHPTG)

You may qualify for the OSHPTG if, on December 31, 2018, **both** of the following conditions apply:

- you were **64 years of age or older**
- you owned and occupied a principal residence in Ontario for which you, or someone on your behalf, paid property tax for 2018

If you meet these conditions and are applying for the 2019 OSHPTG, tick this box. **6113**

Enter the total amount of property tax paid beside box 6112 in Part A and complete Part B below.

Part A – Amount paid for a principal residence for 2018

If, on December 31, 2018, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick box 6108 and enter your spouse's or common-law partner's address in Part C below. **6108**

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2018. (Do not enter rent paid for a principal residence that was not subject to property tax. If you lived in a subsidized housing unit, you should check with your landlord to find out if property tax was paid for the unit before entering an amount.) **6110** 3,000|00

Enter the total amount of property tax paid for your principal residence in Ontario for 2018. (If your municipality let you defer all or some of your 2018 property tax, you should enter only the amount of property tax actually paid to the municipality for the year.) **6112** |

Did you reside in a designated student residence in Ontario in 2018? If **yes**, tick this box. **6114**

Enter the total amount of home energy costs paid for your principal residence on a reserve in Ontario for 2018. **6121** |

Enter the total amount paid for your accommodation in a **public** long-term care home or **non-profit** long-term care home in Ontario for 2018. **6123** |

Complete Part B if you are applying for the OEPTC, the NOEC, or the OSHPTG.

Part B – Declaration

In the column "Amount paid for 2018", enter the amount(s) paid for rent, property tax, home energy costs on a reserve, and/or accommodation in a public long-term care home or a non-profit long-term care home.

I declare the following information about my principal residence(s) in Ontario during 2018:

(If you need more space, attach a separate sheet of paper.)

Address	Postal code	Number of months resident in 2018	Amount paid for 2018	Check this box if this is a "long-term care home"	Name of landlord, municipality, or supplier to whom payment was made, as applicable
1898 Highway 34 Hawkesbury	K6A 2R2	5	3,000.00	<input type="checkbox"/>	Souz Riden

Part C – Involuntary separation

If, on December 31, 2018, you and your spouse or common-law partner occupied separate principal residences in Ontario for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, enter your spouse's or common-law partner's address below.

Address of your spouse or common-law partner:

See the privacy notice on your return.

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 437 – Income tax deducted

T4 _____ Beaus All Natural Brewing Company _____ 2,110|71

Total income tax deducted

Enter this amount on line 437 of your return _____ **2,110|71**

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.	17,881 00	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.	= 17,881 00	= 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").	= 17,881 00	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable).	Adjusted net income	17,881 00 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	17,881 00		14
Base amount	- 9,412 00		15
Line 14 minus line 15.	Income over base amount	= 8,469 00	16
Enter 2% of line 16 or \$153 whichever is less.		+ 153 00	17
Single-parent family supplement	Claim \$153	+	18
Add lines 10 through 13, and 17 through 18.		= 443 00	19
Adjusted net income from line 9	17,881 00		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.		= 443 00	24
Goods and Services Tax Credit (if line 24 is less than \$1, enter zero).		443 00	25
GST/HST credit quarterly amount:			
July 2019	110 75	January 2020	110 75
October 2019	110 75	April 2020	110 75

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.	17,881 00	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.	= 17,881 00	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").	= 17,881 00	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income	= 17,881 00 9

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.	17,881 00	15
<ul style="list-style-type: none"> • 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. 	- 23,665 00	16
Line 15 minus line 16.	=	17
Enter 4% of line 17.		-
Line 14 minus line 18 (Eligible only if the result is more than \$2).		18
Estimated Ontario Sales Tax Credit (OSTC)		= 308 00 19

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. 3,000 00 x 20% = 600 00 20

Property tax paid in Ontario for 2018.

Enter the amount from **box 6112** in Part A of Form ON-BEN. + 0 00 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** = 600 00 23

1. Energy Component:

Long term care home

Enter the amount from **box 6123**

in Part A of Form ON-BEN. 0 00 x 20% = 0 00 24

Home energy costs on a reserve

Enter the amount from **box 6121** in Part A of Form ON-BEN. + 0 00 25

Enter your occupancy cost amount from line 23. + 600 00 26

Add lines 24, 25 and 26. = 600 00 27

Student residence from line 22. -

Line 27 minus line 28. = 600 00 29

Enter the amount from line 29 or **\$237**, whichever is **less**. **Energy component** = 237 00 30

2. Property Tax Component:

Occupancy cost from line 23. 600 00 x 10% = 60 00 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**. ▶ 60 00 32

If under 64 years of age: Enter **\$59**.

If 64 years of age or older: Enter **\$503**. ▶ + 59 00 33

Add lines 32 and 33. = 119 00 34

Enter the amount from line 23 or line 34, whichever is **less**. **Property tax component** = 119 00 35

Registered Retirement Savings Plan (RRSP) Schedule

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)		
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)		17,881	1
Union, professional or like dues (line 212)	-		2
Employment expenses (line 229)	-		3
Subtotal (employment income)	=	17,881	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	=	17,881	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	=	17,881	19
Amount from line 19	17,881	x 18% ▶ =	3,219 A
RRSP/PRPP dollar limit for 2019		=	26,500 B
Enter the amount from line A or B, whichever is less			3,219 20
Total pension adjustment (PA) from 2018			- 21
Maximum RRSP/PRPP deduction in 2019 before PSPA	=	3,219	22

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

Unused Room for 2018 (table B, line 5)			1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		2
2019 net PSPA (from RPP administrator's statement)	-		3
Eligible RRSP/PRPP Room	=	0	4
Maximum RRSP/PRPP deduction in 2019 based on 2018 earned income (table D, line 22)	+	3,219	5
Maximum RRSP/PRPP deduction limit for 2019	=	3,219	6

Table G - Calculation of RRSP/PRPP contribution limit 2019

Maximum RRSP/PRPP deduction limit for 2019 (table E, line 6)		3,219	1
Undeducted premiums (table F, line 3)	-		2
RRSP/PRPP contribution limit for 2019	=	3,219	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	580	40	1
Revised refundable Quebec abatement	440	-		2
Actual federal tax	420	580	25	3
Actual refundable Quebec abatement	440	+		4
Federal tax payable on the additional income	=	0	15	5
Additional income	÷	1,00		6
	x	100		7
Federal marginal tax rate	=	15 %		8

Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	428	180	44	1
Actual provincial tax	428	180	34	2
Provincial tax payable on the additional income	=	0	10	3
Additional income	÷	1,00		4
	x	100		5
Provincial marginal tax rate	=	10 %		6

Revised federal taxable income

Taxable income (line 260)	260	17,881	00	1
Additional income		+	1,00	2
Revised federal taxable income	260	=	17,882	00 3

Chart A – Revised federal tax

Revised taxable income	260	17,882	00	1
Federal tax		2,682	30	2
Federal tax on split income (T1206)	424	+		3
Add lines 2 and 3.	404	=	2,682	30 4
Federal non-refundable tax credits	350	-	2,101	90 5
Federal dividend tax credit	425	-		6
Minimum tax carry-over	427	-		7
Line 4 minus lines 5 through 7. If negative, enter 0.	429	=	580	40 8
Basic federal tax				
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	406	=	580	40 13
Federal tax				
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	=	580	40 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.	420	=	580	40 23
Revised federal tax				

Chart D – Revised Ontario tax and credits

Revised taxable income	260	17,882	00	100
Ontario tax on taxable income	37	903	04	110
Ontario tax on split income (T1206)	6151	+		130
Add lines 110 and 130	39	=	903	04 140
Ontario non-refundable tax credits	6150		573	82 150
Amount from line 150.	40	-	573	82 190
Line 140 minus line 190. If negative, enter 0.	41	=	329	22 200
Ontario minimum tax carryover	6154	-		205
Line 200 minus line 205. If negative, enter 0.	47	=	329	22 207
Amount for surtax purpose	50		329	22 300
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	=	329	22 370
Ontario dividend tax credit	6152	-		380
Line 370 minus line 380. If negative, enter 0.	56	=	329	22 400
Provincial additional tax for minimum tax purposes (T691)	57	+		411
Add lines 400 and 411	58	=	329	22 412
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	00 570
Amount from line 570 x 2	64		478	00 621
Amount from line 412	65	-	329	22 622
Line 621 minus line 622. If negative, enter 0.		Ontario tax reduction	66	- 148 78 700
Line 412 minus line 700. If negative, enter 0.	67	=	180	44 800
Provincial foreign tax credit (T2036)	68	-		1000
Line 800 minus line 1000. If negative, enter 0.	69	=	180	44 1150
Community food program donation tax credit for farmers	70	-		1350
Line 1150 minus line 1350. If negative, enter 0.	71	=	180	44 7000
Ontario Health Premium	72	+		8000
Add lines 7000 and 8000.		Revised Ontario tax	428	= 180 44 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 014G	Software Release Date	2019-03-27
Notice of Assessment Indicator [0=No, 1=Yes]		0
Originating IP Address		
Originating IP Address		192.168.1.129
Taxpayer's Data		
Taxpayer's Given Name	Change of Name Indicator [2=Yes]	
Taxpayer's Surname		
Address Data		
Care of Line		
Street	1898 Highway 34	
City	Hawkesbury	
Province	ON	Telephone Area Code 819
Postal Code	K6A2R2	Telephone Local Number 5764331
Same Home/Mailing Address [1=Yes, 2=No]	2	Date of the Move
Basic Data		Residency Data and Amended Tax Return Indicator
Tax Year	2018	Year End Province of Residence ON
Social Insurance Number	566051413	Current Province of Residence
Date of Birth	1995-11-01	Aboriginal Land Residency Indicator [1=Yes, 2=No]
Marital Status	6	Yukon First Nation Settlement Number
Spouse Self Employed [0=No, 1=Yes]	0	First Nation Identification Indicator [1=Yes, 2=No]
Date of Entry		NT Tliche Community Residency Code [1=Yes, 2=No]
Prior Year Submission [0=No, 1=Yes]	0	NT Deline Lands Residency Indicator [1=Yes, 2=No]
Multiple Jurisdictions Indicator [0=No, 1=Yes]	0	Amended Tax Return Indicator [0=No, 1=Yes] 0
Elections Canada Data		
Canadian Citizenship Indicator [1=Yes, 2=No]	1	Elections Canada Authorization Indicator [01=Yes, 02=No] 02
Contact Data		
Correspondence Language Code [1=English, 2=French]	1	
Tax Preparer Authorization Code [1=Yes]		Expiry Date of the Tax Preparer Authorization Code
Pre-Assessment Review Contact Code		Post-Assessment Review Contact Code
Taxpayer's Email Address		sean.e.albin@gmail.com
Deceased Data		
Deceased Indicator [1=Yes]		Date of Death
Subsection 104(13.4) Election Indicator [0=No, 1=Yes]		
Spouse's Data		
Spouse's Given Name (Limited to 4 characters)	Spouse's Social Insurance Number	00000000
Spouse's Net Income	Spouse's Universal Child Care Benefit Amount	0
Spouse's Universal Child Care Repayment Amount		0
Bankruptcy Data		
Bankruptcy Indicator [1=Yes]	Post-Bankruptcy Net Income	
	Post-Bankruptcy Adjusted Net Income	
Selected Financial Data Statements (SFDs)		
Number of Selected Financial Data Records [Blank if 0]		
Field	Value	Description
266	2	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
101	17881	Employment income per T4 slips
150	17881	Total income (or loss)
260	17881	Taxable income
428	18034	Provincial or territorial tax
435	76059	Total payable
437	211071	Total income tax deducted from information slips
448	7329	CPP overpayment
449	16940	Climate action incentive
453	17925	Working income tax benefit
484	177206	Refund
300	11809	Basic personal amount

Continued on next page

Field	Value	Description
312	29682	Employment insurance premiums
363	1195	Canada employment amount
335	14012	Gross non-refundable tax credits before donations and gifts
338	2101	Non-refundable tax credits before donations and gifts
350	2101	Total federal non-refundable tax credits
406	58025	Federal tax
417	58025	Fed. tax before additional tax on RESP accumulated inc. payments
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)
6109	1	One Ontario trillium benefit payment election (ON-BEN) (1=Yes)
6118	1	Energy and Property credit application (ON-BEN) (1=Yes)
6110	3000	Total rental payments (ON-BEN, MB479)
5804	10354	Basic personal amount
5824	71186	Canada or Quebec pension plan contributions
5832	29682	Employment insurance premiums
5880	11362	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	573	Provincial non-refundable tax credits before donations and gifts
6150	573	Provincial non-refundable tax credits
308	71186	CPP contributions through employment
5478	17881	E.I. insurable earnings (T4's other than T4 fishers income)
5549	17881	Total CPP pensionable earnings
5034	78515	Total CPP contributions withheld
5028	29683	Total employment insurance premiums

Summary of carryforward amounts to 2019



Name: **Sean Albin**

SIN: 566-051-413

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	3,219	RRSP schedule (Table D)
Room from previous years		RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
Cost of labour-sponsored funds shares acquired (Jan/Feb 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: **Beaus All Natural Brewing Company**

T4

Province of employment: **Ontario**

STATEMENT OF REMUNERATION PAID

Employment income - *line 101*

14	17,881	00
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Employee's CPP contributions - *line 308*

16	785	15
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Employee's QPP contributions - *line 308*

17		
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Employee's EI premiums - *line 312*

18	296	83
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RPP contributions - *line 207*

20		
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Income tax deducted - *line 437*

22	2,110	71
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EI insurable earnings

24	17,881	00
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CPP pensionable earnings

26	17,881	00
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QPP pensionable earnings

26		
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Board and lodging
(included in box 14)

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

30		
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Security options deduction 110(1)(d) - *line 249*

39		
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Other taxable allowances and benefits
(included in box 14)

40		
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Security options deduction 110(1)(d.1) - *line 249*

41		
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Employment commissions - *line 102*

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

Canadian Forces personnel
& police deduction - *line 244*

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

Union dues - *line 212*

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

Charitable donations - *line 349*

46		
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Pension adjustment - *line 206*

52		
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Provincial parental insurance plan

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

PPIP insurable earnings

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

Eligible retiring allowances *line 130*

66		
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Non-eligible retiring allowances *line 130*

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

Status Indian employee *(included in box 14)*

71		
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Pre-1990 past service contributions
while a contributor

74		
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Pre-1990 past service contributions
while not a contributor

75		
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Worker's compensation benefits
repaid to the employer - *line 229*

77		
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Employee-paid premiums for
private health services plans - *line 330*

85		
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Emergency services
volunteer allowance

87		
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