



Tax return for 2011 prepared for

Andrew Malcolmson

by *UFile.ca*

Executive summary

for 2011 taxation year



	Taxpayer	
Name	Andrew Malcolmson	
Social insurance number	472-397-751	
Date of birth	08/03/1962	
Province of residence	Ontario	
Street	3-161 George St.	
City	Belleville	
Province	Ontario	
Postal code	K8N 3H1	
Home phone number	6132428470	

Federal return

	Taxpayer		
Total income	150	19,629	
Net income	236	11,629	
Taxable income	260	11,629	
Marginal tax rate		0.00%	
Average tax rate (total income taxes paid ÷ total income)		0.0%	
Total tax payable	435		
Balance due (refund)	484 or 485	(2,365)	

Child tax benefit			
GST/HST credit	324		
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2012	4,107		
Unused RRSP contributions			
Capital gain exemption available	375,000		
Cumulative net investment loss (CNIL)			
Total instalments payable in 2012			

Tax return Summary

for 2011 taxation year



Taxpayer

Name	Andrew Malcolmson
Social insurance number	472-397-751
Date of birth	08/03/1962
Province of residence	Ontario
Street	3-161 George St.
City	Belleville
Province	Ontario
Postal code	K8N 3H1
Home phone number	6132428470

Federal return

Total income

Employment income	101	19,629	10
Add lines 101, 104 to 143, and 147.	This is your total income.	150	19,629

Net income

RRSP deduction	208 +	8,000	00
Add lines 207 to 224, 229, 231, and 232.	233 -	8,000	00
Line 150 minus line 233 (if negative, enter "0")	This is your net income before adjustments.	234	11,629
Line 234 minus line 235 (if negative, enter "0")	This is your net income.	236	11,629

Taxable income

Line 236 minus line 257 (if negative, enter "0")	This is your taxable income.	260	11,629
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Step 1 - Federal non-refundable tax credits

Basic personal amount	300	10,527	00
CPP or QPP contributions: through employment	308 +	797	41
Employment Insurance premiums	312 +	349	04
Canada employment amount	363 +	1,065	00
Add lines 300 to 332.	335 =	12,738	45
Multiply the amount on line 335 by 15%.	338 =	1,910	77
Total federal non-refundable tax credits:	add lines 338 and 349.	350	1,910

Step 3 - Net federal tax

Tax on taxable income	(C)	1,744	37
Add lines (C) and 424.	404	1,744	37
Enter the amount from line 350.	350	1,910	77
Add lines 350 to 427.	-	1,910	77

Refund or Balance owing

Net federal tax:	add lines 417, 415 and 418.	420 =	0
Provincial or territorial tax		428 +	0
This is your total payable.	435 =	0	00
Total income tax deducted	437	1,558	80
Working income tax benefit	453 +	806	28
These are your total credits.	482 -	2,365	08
Line 435 minus line 482	=	(2,365)	08
Refund	484	2,365	08
Balance owing	485	0	00

Additional information

Marginal tax rate	0.00%
Average tax rate (total income taxes paid ÷ total income)	0.0%
GST/HST credit	323
Total RRSP deduction limit - 2012	4,107
Capital gain exemption available	375,000



T1 comparative summary - 2011



Name **Andrew Malcolmson**

SIN **472-397-751**

Date of birth **08-03-1962**

	2011	2010	2009	2008	2007		2011	2010	2009	2008	2007
Employment income	101	19,629				Child amount	367				
Other empl. income	104					Infir. dependant	306				
OAS pension	113					CPP/QPP empl.	308	797			
CPP/QPP benefits	114					CPP/QPP self-empl.	310				
Other pensions	115					EI premiums	312	349			
Split-pension amt	116					EI prem. self-empl.	317				
Universal child care	117					PPIP premiums paid	375				
Design. UCCB Amt	185					PPIP employment	376				
EI benefits	119					PPIP self-empl.	378				
Dividends	120					Volunteer firefighters'	362				
Dividends not elig.	180					Employment amt	363	1,065			
Interest	121					Public transit passes	364				
Partnership	122					Physical activities	365				
Registered DSPI	125					Arts amount	370				
Rental	126					Home renova. exp.	368				
Capital gains	127					Home buyers'	369				
Support received	128					Adoption	313				
RRSP	129					Pension inc. amount	314				
Other income	130					Caregiver amount	315				
Business	135					Disability amount	316				
Professional	137					Disability transfer	318				
Commission	139					Student loan int.	319				
Farming	141					Tuition, education	323				
Fishing	143					Tuition transfer	324				
Workers' compens.	144					Spousal transfer	326				
Social assistance	145					Medical expenses	330				
Supplement	146					Medical other dep.	331				
Total income	150	19,629				Medical deduction	332				
PA amount	206					Total	335	12,738			
RPP contributions	207					Total @ 15%	338	1,911			
RRSP contributions	208	8,000				Donations and gifts	349				
Sask. pension plan	209					Non refundable cr.	350	1,911			
Split-pension deduct.	210					Dividends	425				
Dues	212					Foreign tax credit	405	0			
UCCB repay.	213					Federal tax	406	0			
Child care	214					Political	410				
Attendant care	215					ITC	412				
ABIL	217					Labour-sponsored	414				
Moving	219					Line 406 - 416	417				
Support payments	220					WITB adv. payments	415				
Interest expenses	221					Net federal tax	420				
CPP/QPP self-empl.	222					CPP contribution	421				
PPIP self-empl.	223					EI prem. self-empl.	430				
Exploration exp.	224					Repayment	422				
Employment exp.	229					Min. tax carryover	427				
Clergy deduction	231					Provincial tax	428				
Other deductions	232					First Nations	432				
Clawback	235					Total payable	435	0			
Net income	236	11,629				Deducted at source	437	1,559			
Canadian Forces	244					Transfer 45%	438				
Loan deduction	248					Line 437 - 438	439				
Shares deduction	249					Quebec abatement	440				
Other payments	250					First Nations abat.	441				
Limited part. loss	251					CPP overpayment	448				
Non capital loss	252					EI overpayment	450				
Net capital loss	253					Refundable medical	452				
Cap. gains exempt.	254					Working income ben.	453	806			
Northern deduction	255					Refund of ITC	454				
Additional deduct.	256					Part XII.2 credit	456				
Taxable income	260	11,629				GST/HST rebate	457				
Basic amount	300	10,527				Instalments paid	476				
Age amount	301					Provincial credits	479				
Spousal amount	303					Total credits	482	2,365			
Eligible dependant	305					Refund	484	2,365			
						Balance owing	485				

Canada Revenue Agency
Agence du revenu du Canada

Income Tax and Benefit Return

T1 GENERAL -
CONDENSED 2011

7

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.

Identification

Attach your personal label here. Correct any wrong information.
If you are not attaching a label, print your name and address below.

First name and initial

Mr

Andrew

Last name

Malcolmson

Mailing address: Apt No – Street No Street name

3-161 George St.

PO Box

RR

City

Belleville

Prov./Terr.

ON

Postal code

K8N 3H1

Information about your residence

Enter your province or territory of residence on **December 31, 2011**: OntarioEnter 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 2011, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2011**, enter the date of:

entry

Month Day

or

departure

Month Day

Information about you

Enter your social insurance number (SIN)

if it is not on the label or if

you are not attaching a label:

472-397-751

Year Month Day

Enter your date of birth:

1962-03-08

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒☐

Marital status

Tick the box that applies to your marital status on December 31, 2011:

1 ☐ Married2 ☐ Living common-law3 ☐ Widowed4 ☐ Divorced5 ☐ Separated6 ☒ SingleInformation about your spouse or
common-law partner (if you ticked box 1 or 2 above)

Enter his or her SIN if it is not on the label or if you are not attaching a label:

Enter his or her first name:

Enter his or her net income for 2011 to claim certain credits:

Enter the amount of Universal Child Care Benefit (UCCB) from line 117 of his or her return:

Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2011:

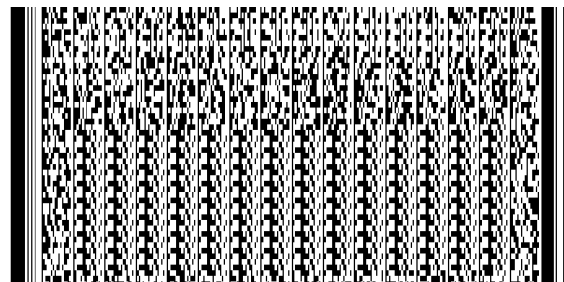
1 ☐

Person deceased in 2011

If this **return** is for a **deceased person**, enter the date of death:

Year Month Day

Do not use this area

Do not
use this area

172

171

CRA Version



Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen? Yes ☒ 1 No ☐ 2

Answer the following question **only if you are a Canadian citizen**.

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 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 and registered political parties, as well as candidates at election time.

Goods and services tax/harmonized sales tax (GST/HST) credit application

See the guide for details.

Are you applying for the GST/HST credit or the Ontario Sales Tax Credit? Yes ☒ 1 No ☐ 2

Please answer the following question:

Did you own or hold foreign property at any time in 2011 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details) **266** Yes ☐ 1 No ☒ 2

If **yes**, complete and attach Form T1135 to your return.

If you had dealings with a non-resident trust or corporation in 2011, see the "Foreign income" section in the guide.

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

T1-2011

T1-KFS

Total income

Employment income	101	19,629.10
This is your total income. 150		19,629.10

Net income

RRSP deduction (attach receipts)	208	8,000.00
This is your net income. 236		11,629.10

Taxable income

This is your **taxable income.** 260 11,629.10

Schedules

Schedule 1

300	10,527.00	308	797.41	•	312	349.04	•	335	12,738.45	338	1,910.77
350	1,910.77	363	1,065.00								

Schedule 6

381	2	382	2	391	1	392	2
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Schedule 7

245	8,000.00
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Provincial and Territorial forms

Form 428

5605		5804	9,104.00	5824	797.41	•	5832	349.04	•	5880	10,250.45
5884	517.65	6150	517.65								

i2011.1520

**Employee Overpayment of 2011 Canada Pension Plan
Contributions and 2011 Employment Insurance Premiums**

Complete **Section A** in **Part 1** to determine any overpayment of Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) contributions made through employment if you had no self-employment earnings **and** you were not a resident of Quebec on December 31, 2011.

However, if you worked in Quebec, or if you worked in Quebec and in a province other than Quebec in 2011, **and** you were either 70 years of age or older, or you received a CPP or QPP retirement pension, complete **Section B** in **Part 1** on the next page. Do not complete Section A in Part 1.

Note: If the individual died in 2011, complete Section A in Part 1.

Do not complete this form if you were a resident of Quebec on December 31, 2011, and you made CPP or QPP contributions. See line 452 in your Quebec provincial income tax guide.

Complete **Part 2** on the next page to determine any overpayment of Employment Insurance (EI) premiums paid through employment.

Part 1 – Calculating your Canada Pension Plan overpayment

Section A – Read the above instructions to determine if you should complete this section.

If any of the following situations apply to you, read the instructions below and if applicable, use the table below to determine the maximum amounts for lines 1, 2, 3, and 5:

- If **throughout 2011**, you were **over 70 years of age** or you received CPP or QPP retirement pension, enter "0" at line 1.
- If you turned 18 years of age in 2011, use the number of months in the year after the month you turned 18 years of age.
- If you turned 70 years of age in 2011, use the number of months in the year up to and including the month you turned 70 years of age.
- If you received, or were entitled to receive a CPP or QPP retirement pension, or a CPP or QPP disability pension for part of 2011, use the number of months in the year you did not or were not entitled to receive the pension.
- If the individual died in 2011, use the number of months in the year up to and including the month the individual died.

Total CPP/QPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips)	(maximum \$ 48,300)		1
Basic CPP/QPP exemption	(maximum \$ 3,500)	-	2
Earnings subject to contribution: line 1 minus line 2 (if negative, enter "0")	(maximum \$ 44,800)	=	3
Total CPP/QPP contributions deducted (from boxes 16 and 17 of your T4 slips)			4
Required contribution: multiply line 3 by 4.95%.	(maximum \$2,217.60)	-	5
Line 4 minus line 5 (if negative, enter "0")	Canada Pension Plan overpayment	=	6

If the amount from line 6 is **positive**, enter it on **line 448** of your return. If **negative**, you can choose to make additional CPP contributions. See "Making additional CPP contributions" on page 36 of the *General Income Tax and Benefit Guide*.

Enter the amount from line 4 or 5, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

Monthly proration table for 2011

Applicable number of months	Line 1 or Line 7 Maximum amount of total CPP/QPP pensionable earnings	Line 2 Maximum amount of basic CPP/QPP exemption	Line 3 Maximum amount of earnings subject to contribution	Line 5 Maximum amount of required contribution
1	\$ 4,025.00	\$ 291.66	\$ 3,733.34	\$ 184.80
2	\$ 8,050.00	\$ 583.33	\$ 7,466.67	\$ 369.60
3	\$ 12,075.00	\$ 875.00	\$ 11,200.00	\$ 554.40
4	\$ 16,100.00	\$ 1,166.66	\$ 14,933.34	\$ 739.20
5	\$ 20,125.00	\$ 1,458.33	\$ 18,666.67	\$ 924.00
6	\$ 24,150.00	\$ 1,750.00	\$ 22,400.00	\$ 1,108.80
7	\$ 28,175.00	\$ 2,041.66	\$ 26,133.34	\$ 1,293.60
8	\$ 32,200.00	\$ 2,333.33	\$ 29,866.67	\$ 1,478.40
9	\$ 36,225.00	\$ 2,625.00	\$ 33,600.00	\$ 1,663.20
10	\$ 40,250.00	\$ 2,916.66	\$ 37,333.34	\$ 1,848.00
11	\$ 44,275.00	\$ 3,208.33	\$ 41,066.67	\$ 2,032.80
12	\$ 48,300.00	\$ 3,500.00	\$ 44,800.00	\$ 2,217.60

Part 1 Section B on the next page ►

Part 1 – Calculating your Canada Pension Plan overpayment

Section B – Complete this section only if you worked in Quebec, or if you worked in Quebec and in a province other than Quebec in 2011, **and** you were either 70 years of age or older, or you received a CPP or QPP retirement pension.

If any of the following situations apply to you, determine the amount to enter at line 7 as follows:

- If **throughout 2011**, you were **over 70 years of age** or you received CPP or QPP retirement pension, enter "0" at line 7.
- If you **turned 70 years of age in 2011**, use the monthly proration table on the previous page to determine the maximum amount for line 7 by using the number of months in the year up to and including the month you turned 70 years of age.
- If you received, or were entitled to receive a CPP or QPP retirement pension, or a CPP or QPP disability pension for part of 2011, use the monthly proration table on the previous page to determine the maximum amount for line 7 by using the number of months in the year you did not or were not entitled to receive the pension.

Total CPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment is **not Quebec**) or the maximum amount as per above instructions, whichever is less.

CPP pensionable earnings _____ 7

Total QPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment is Quebec)

QPP pensionable earnings + _____ 8

Add lines 7 and 8.

Total CPP/QPP pensionable earnings (maximum \$ 48,300) = _____ 9

Basic CPP/QPP exemption

- 3,500 00 _____ 10

Earnings subject to contribution: line 9 minus line 10 (if negative, enter "0")

(maximum \$ 44,800) = _____ 11

Total CPP and QPP contributions deducted (from boxes 16 and 17 of your T4 slips)

_____ 12

Required contribution: multiply line 11 by 4.95%

(maximum \$2,217.60) - _____ 13

Line 12 minus line 13 (if negative, enter "0")

Canada Pension Plan overpayment = _____ 14

If the amount from line 14 is **positive**, enter it on **line 448** of your return.

Enter the amount from line 12 or 13, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

Complete **Part 2** to determine any overpayment of Employment Insurance (EI) premiums paid through employment. To be refunded, the amount of the EI overpayment has to be more than \$1. **Do not complete Part 2 if you were a resident of Quebec on December 31, 2011, and you have to complete Schedule 10.**

Part 2 – Calculating your Employment Insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips)

(maximum \$44,200. If \$2,000 or less, enter "0".) _____ 19,609 10 1

Total premiums deducted: **Residents of other than Quebec** (from box 18 and box 55 of your T4 slips)

Quebec residents (from box 18 of your T4 slips) _____ 349 06 2

Line 1 minus \$2,000 (if negative, enter "0")

- 17,609 10 _____ 3

Line 2 minus line 3 (if negative, enter "0")

= 0 00 _____ 4

Total premiums deducted: **Residents of other than Quebec** (from box 18 and box 55 of your T4 slips)

Quebec residents (from box 18 of your T4 slips) _____ 349 06 5

Required premium: **Residents of other than Quebec** (multiply line 1 by 1.78%)

(maximum \$786.76) _____

Quebec residents (multiply line 1 by 1.41%)

(maximum \$623.22) - 349 04 _____ 6

Line 5 minus line 6 (if negative, enter "0")

= 0 02 _____ 7

Enter the amount from line 4 or line 7, whichever is **greater**.

Employment Insurance overpayment _____ 0 02 8

Enter the amount from line 8 on **line 450** of your return only if it is more than \$1.

Enter the amount from line 3, 5, or 6, whichever is least, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428.

Schedule of charitable donations Federal

List of donations Canadian charitable donations

Name of donor: Andrew Malcolmson

TD Friends of the Environment			48 00
			<u>48 00</u>

Total Canadian donations available for tax credit

Total carried forward from previous years - self			
Total carried forward from previous years - spouse	+		
Total donations in current year, per list above - self	+	48 00	
Total donations in current year, per list - spouse	+		
Total Canadian donations available for tax credit	=	<u>48 00</u>	

Total donations eligible for tax credit, claim & carryforward

Total Donations limit per line 6 of schedule 9	8,721 83		
Total Donations (including amounts carried forward)	<u>48 00</u>		
Donations claimed in the current year by self			
Donations claimed in the current year by spouse	+		
Total claim	=	<u>0 00</u>	
Donations carried forward to future years - self		48 00	
Donations carried forward to future years - spouse	+		
Total carryforward	=	<u>48 00</u>	

Summary of donations carried forward

Canadian charitable donations

Year of donation	Amount carried forward from 2010	Amount to carry forward to 2012	
2011		48 00	
Total		<u>48 00</u>	

Assembly Instructions



Name: **Andrew Malcolmson**

SIN: 472-397-751



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)).

Estimated GST/HST Tax Credit for the Period July 2012 to June 2013

You can apply for the GST/HST credit if, at the end of 2011, you were resident in Canada and **any** of the following applies. You:

- were 18 years of age or older;
- had a spouse; or
- were a parent.

Notes

If you have a spouse, only one of you can apply for the credit. No matter which one of you applies, the credit will be the same.

To be eligible to receive the GST/HST credit for a particular month, you have to be resident in Canada at the beginning of that month.

You cannot apply for the GST/HST credit if, at the end of 2011, you either:

- were confined to a prison or a similar institution, and had been there for more than six months during 2011, **or**
- did not have to pay tax in Canada because you were an officer or servant of another country, such as a diplomat, or a family member or employee of such a person.

Note

You cannot claim the credit for your spouse or child who met either of these conditions at the end of 2011.

Adjusted net income	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	11,629 10	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.	= 11,629 10	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 and deemed taxable capital gains on disposition of employee security options (line 6518 of Form RC310).	-	7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 11,629 10	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted net income	11,629 10 9

Calculation of GST credit			
Basic Goods and Services Tax Credit.	Claim \$260.00	260 00	10
Credit for spouse or supporting person.	Claim \$260.00	+	11
Eligible dependant credit.	Claim \$260.00	+	12
Credit for qualified children: Number of qualified children	× \$137.00	+	13
Calculation of single supplement: (if line 11 and 12 are zero)			
Adjusted net income from line 9.	11,629 10		14
Base amount.	- 8,439 00		15
Line 14 minus line 15.	Income over base amount	= 3,190 10	16
Enter 2% of line 16 or \$137 whichever is less		+ 63 80	17
Single-parent family supplement.	Claim \$137.00	+	18
Add lines 10 through 13, and 17 through 18.		= 323 80	19
Adjusted net income from line 9.	11,629 10		20
Base amount.	- 33,884 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.		= 323 80	24
Goods and Services Tax Credit (if line 24 is less than \$1, enter zero).		323 80	25
GST/HST credit quarterly amount:			
July 2012	80 95	January 2013	80 95
October 2012	80 95	April 2013	80 95

Estimated Ontario Trillium Benefit (OTB) for July 2012 to June 2013 and the Ontario Senior Homeowners' Property Tax Grant (OSHPTG) for 2012

Adjusted family net income

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income amount from line 236 of the return.	11,629 10	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.	= 11,629 10	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 and deemed taxable capital gains on disposition of employee security options (line 6518 of Form RC310).	-	7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 11,629 10	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income	= 11,629 10 9

A – Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	Claim \$273.00	273 00	10
Credit for your spouse or common-law partner.	Claim \$273.00	+	11
Eligible dependant credit.	Claim \$273.00	+	12
Credit for children.	Number of children: × \$273.00	+	13
Add lines 10 through 13.		= 273 00	14
Adjusted family net income from line 9.	11,629 10	15	
<ul style="list-style-type: none"> If you are a single individual with no children, enter \$21,000. If you are a single parent, or are married or living common-law, enter \$26,250. 	- 21,000 00	16	
Line 15 minus line 16.	=	17	
Enter 4% of line 17.		-	18
Line 14 minus line 18 (Eligible only if the result is more than 2\$).		= 273 00	19
Estimated Ontario Sales Tax Credit (OSTC)			

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

Occupancy cost:

Rent paid in Ontario for 2011.

Enter the amount from **box 6110** in Part A of Form ON-BEN. × 20% = 20

Property tax paid in Ontario for 2011.

Enter the amount from **box 6112** in Part A of Form ON-BEN. + 21

Student residence: If you answered « yes » to the question " Did you reside in a designated student residence in Ontario in 2011? " in Part A of Form ON-BEN, claim **\$25**.

Add lines 20, 21, and 22. **Occupancy cost** + 22

= 23

1. Energy Component:

Long term care home

Enter the amount from **box 6123**

in Part A of Form ON-BEN. × 20% = 24

Home energy costs on a reserve

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

Enter your occupancy cost amount from line 23. + 26

Add lines 24, 25 and 26. = 27

Student residence from line 22. - 28

Line 27 minus line 28. = 29

Enter the amount from line 29 or **\$210**, whichever is **less**. **Energy component** = 30

2. Property Tax Component:

Occupancy cost from line 23. × 10% = 31

If under 65 years of age: Amount from line 31 or **\$655**, whichever is **less**.

If 65 years of age or older: Amount from line 31 or **\$388**, whichever is **less**. ▶ 32

If under 65 years of age: Enter **\$52**.

If 65 years of age or older: Enter **\$446**. ▶ + 33

Add lines 32 and 33. = 34

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

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

Add lines 30 and 35. Energy and property tax components = 36

If under 65 years of age:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$21,000**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$26,250**.

If 65 years of age or older:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$26,250**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$31,500**.

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

If you received a 2011 Ontario Senior Homeowners' Property Tax Grant, complete lines 39 to 46.

Otherwise, enter "0" on line 45 and continue on line 46 below.

Amount from line 38.				39
Enter the amount of your 2011 Ontario Senior Homeowners' Property Tax Grant.	+			40
Add lines 39 and 40.	=			41
Energy amount from line 30.	-			42
Line 41 minus line 42 (if negative, enter "0").	=			43
Enter your occupancy cost amount from line 23.	-			44
Line 43 minus line 44 (if negative, enter "0").	=			45
Line 38 minus line 45 (if the result is not more than 2\$, enter "0").	▶ -			46
Estimated Ontario Energy and Property Tax Credit (OEPTC)				=

C – Estimated Northern Ontario Energy Credit (NOEC)

- If you do **not have** a spouse, common-law partner or qualified dependant, enter **137\$**.
- If you **have** a spouse, common-law partner or qualified dependant, enter **210\$**.

Adjusted family net income from line 9.				47
				48
If you do not have a spouse, common-law partner or qualified dependant, enter 36,863\$.				
If you have a spouse, common-law partner or qualified dependant, enter 47,250\$.	-			49
Line 48 minus line 49 (if negative, enter "0").	=			50
	x	1%		51
Multiply line 50 by line 51.	=			52
Line 47 minus line 52. (if the result is not more than 2\$, enter "0").	▶ -			53
Estimated Northern Ontario Energy Credit (NOEC)				=

D – Estimated Ontario Trillium Benefit (OTB) per month

Estimated Ontario Sales Tax Credit (OSTC) (line 19).				54
Estimated Ontario Energy and Property Tax Credit (OEPTC) (line 46).	+			55
Estimated Northern Ontario Energy Credit (NOEC) (line 53).	+			56
Add lines 54, 55 and 56.	=			57
	÷	12		58
Divide the amount from line 57 by line 58.	=			59
Estimated Ontario Trillium Benefit (OTB) per month				=

July	2012	22	75	January	2013	22	75
August	2012	22	75	February	2013	22	75
September	2012	22	75	March	2013	22	75
October	2012	22	75	April	2013	22	75
November	2012	22	75	May	2013	22	75
December	2012	22	75	June	2013	22	75

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

Property tax paid in 2011. Amount from box 6112 in Part A of Form ON-BEN (maximum \$500).				60
(Adjusted family net income from line 9 - 61 Line 60 minus line 61 (if negative, enter "0")	▶ -			62
Estimated Ontario Senior Homeowners' Property Tax Grant for 2012				=

The grant should be received within four to eight weeks after the taxpayer received the 2011 notice of assessment.

Registered Retirement Savings Plan (RRSP) Schedule

Contributions paid during January and February 2012

Issuer's name

+ 8,000

Contributions paid during January and February 2012 = 8,000

Table A - REGISTERED RETIREMENT SAVINGS PLAN CONTRIBUTIONS AVAILABLE FOR 2011

	Own plan	Spousal plan	Total
Contributions paid during the year 2011			
Contributions paid during January and February 2012	+ 8,000	+	+ 8,000
Contributions paid to the SPP during the year 2011	+	+	+
Contributions paid to the SPP during January and February 2012	+	+	+
Total contributions paid for 2011	= 8,000	= 0	= 8,000
Plus:			
Undeducted premiums (previous years)			
Undeducted premiums (January and February 2011)	+	+	+
Undeducted contributions	= 0	= 0	= 0
Less:			
Refund of excess contributions	0	0	0
Designated repayment-HBP/LLP (Tables H and K)	+ 0		+ 0
Total reduction	= 0	= 0	= 0
Total RRSP contributions available for 2011	8,000	0	8,000

Table B - CALCULATION OF ELIGIBLE RRSP DEDUCTION IN 2011

Eligible amount based on 2010 income	
Plus: RRSP room based previous years' income	+ 8,574
Plus: Pension adjustment reversal amount from your 2011 T10 slip	+
Less: 2011 PSPA (from last year's RPP administrator's statement)	-
Unused RRSP Room	= 8,574
Maximum RRSP deduction limit in 2011	8,574

Table C - CALCULATION OF RRSP DEDUCTION IN 2011

Contributions available for RRSP deduction	= 8,000
Maximum RRSP deduction limit in 2011	= 8,574
RRSP deduction before transfers	8,000
Direct or indirect transfers	+
RRSP deduction (per line 208)	= 8,000

Registered Retirement Savings Plan Schedule (continued)

Table D - CALCULATION OF EARNED INCOME FOR AN RRSP

2011 calculation in reference to 2012 RRSP eligibility

Employment income (line 101 and part of line 104 not shown elsewhere in this calc)				19,629
Less: Union, professional or like dues (line 212)			-	
Employment expenses (line 229)			-	
	Subtotal (employment income)		=	19,629
Plus: Royalties for a work or invention (line 104)			+	
Net research grants you received (line 104)			+	
Employee profit sharing plan allocations- T4PS-Box 35 (line 104)			+	
Supplementary unemployment benefit plan payments (line 104)			+	
Net Income from a business (lines 135-143)			+	
Disability payments received from the CPP or QPP (line 152)			+	
Net rental income from real property (line 126)			+	
Alimony or maintenance income received (line 128)			+	
	Subtotal - total eligible income		=	19,629
Less: Current-year loss from a business (lines 135-143)				
Deemed taxable capital gain re: eligible capital property		+		
Current-year rental loss (line 126)		+		
Alimony or maintenance income paid (line 220)		+		
	Subtotal - amount to be deducted		-	
	Earned income		=	19,629
Earned income limit (18% of earned income):	19,629	x 18% ►	=	3,533
RRSP dollar limit for 2012			=	22,970
The lesser of earned income limit and RRSP dollar limit for 2012				3,533
Less: Total PA from 2011			-	
	Maximum RRSP deduction in 2012 before PSPA		=	3,533

Table E - CALCULATION OF ELIGIBLE RRSP DEDUCTION LIMIT FOR 2012

Unused Room for 2011				8,574
Less: RRSP deduction (excluding transfers)			-	8,000
2012 net PSPA (from RPP administrator's statement)			-	
	Eligible RRSP Room after PSPA		=	574
Add: Maximum RRSP deduction in 2012 based on 2011 earned income			+	3,533
	Maximum RRSP deduction limit after PSPA for 2012		=	4,107

Table G - CALCULATION OF RRSP CONTRIBUTION LIMIT 2012

Maximum RRSP deduction limit after PSPA for 2012				4,107
Less: Undeducted premiums			-	
	RRSP contribution limit for 2012		=	4,107

Marginal Tax Rate Calculation

2011

The marginal tax rate is the amount of tax you will pay on your next dollar of income earned.

Federal marginal tax rate

Revised federal tax	420	0.00	1
Revised Yukon First Nation tax (YT432)	432 +		2
Revised refundable Quebec abatement	440 -		3
Revised Federal refundable First Nations abatement (YT432)	441 -		4
Actual federal tax	420 -		5
Actual Yukon First Nation tax (YT432)	432 -		6
Actual refundable Quebec abatement	440 +		7
Actual Federal refundable First Nations abatement (YT432)	441 +		8
Federal tax payable on the additional income	=	0.00	9
Additional income	÷	1.00	10
	x	100	11
Federal marginal tax rate	=	0.0 %	12

Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	428		1
Actual provincial tax	428 -		2
Provincial tax payable on the additional income	=		3
Additional income	÷	1.00	4
	x	100	5
Provincial marginal tax rate	=	0.0 %	6

Revised federal taxable income (line 260)

Taxable income	260	11,629	10	1
Additional income		+	1.00	2
Revised federal taxable income	260	=	11,630	3

Chart A – Net federal tax (line 420)

Revised taxable income	260	11,630	10	1
Federal tax		1,744	52	2
Federal tax on split income (T1206)	424 +			3
Add lines 2 and 3.	404 =	1,744	52	4
Federal non-refundable tax credits	350 -	1,910	77	5
Federal dividend tax credit	425 -			6
Overseas employment tax credit (T1626)	426 -			7
Minimum tax carry-over	427 -			8
Line 4 minus lines 5 through 8. If negative, enter 0.	Basic federal tax 429 =	0.00		9
Surtax for non-residents and deemed residents of Canada	+			10
Surtax for non-residents and deemed residents of Canada (T2203)	+			11
Recapture of ITC	+			12
Federal foreign tax credit (T2209)	405 -			13
Add lines 9 to 12 minus line 13	Federal tax 406 =			14
Federal logging tax credit	-			15
Federal political contribution tax credit	410 -			16
Investment tax credit (T2038(IND))	412 -			17
Labour-sponsored funds tax credit	414 -			18
Line 14 minus lines 15 through 18, or line 19. If negative, enter 0.	=	0.00		19
T1206 line 14	20			
Line 19 or line 20, whichever is more .	417 =			21
Section 217 tax adjustment	445 -			22
Working income tax benefits (WITB) advance payments received (box 10 on the RC210 slip)	415 +			23
Additional tax on RESP accumulated income payments (T1172)	418 +			24
Special tax payable (RC310)	6519 +			25
Line 21 minus line 22 plus lines 23 through 25.	Net federal tax 420 =			26

Chart F – Ontario tax (line 428)

Revised taxable income	260	11,630 10	100
Ontario tax on taxable income		587 32	110
Ontario tax on split income (T1206)	6151 +		130
Add lines 110 and 130		587 32	140
Ontario non-refundable tax credits	6150 517 65		150
Ontario dividend tax credit	6152 +		160
Ontario overseas employment tax credit (T626)	6153 +		170
Ontario minimum tax carryover	6154 +		180
Add lines 150 through 180.		517 65	190
Line 140 minus line 190. If negative, enter 0.		69 67	200
Provincial additional tax for minimum tax purposes (T691)			210
Add lines 200 and 210		69 67	220
First surtax threshold amount	4,078 00	310	
First surtax rate	x 20 %	320	
(Line 220 - line 310) x line 320. If negative, enter 0.	Ontario first surtax	+ 0 00	350
Second surtax threshold amount	5,219 00	330	
Second surtax rate	x 36 %	340	
(Line 220 - line 330) x line 340. If negative, enter 0.	Ontario second surtax	+ 0 00	360
Add lines 220 to 360.		69 67	400
Basic reduction	210 00	510	
Reduction for dependant children born in 1993 or later	+	540	
Reduction for dependant with physical or mental infirmity	+	550	
Add lines 510 through 550.	= 210 00	570	
Amount from line 570 x 2	420 00	621	
Amount from line 400	- 69 67	622	
Line 621 minus line 622. If negative, enter 0.	Ontario tax reduction	- 350 33	700
Line 400 minus line 700. If negative, enter 0.		0 00	800
Provincial foreign tax credit (T2036)			1000
Ontario labour sponsored investment fund (LSIF) tax credit (credit at 5%)	6275 -		1300
Ontario labour sponsored investment fund (LSIF) tax credit (ROIF) (credit at 5%)	6276 -		1400
Line 800 minus lines 1000 through 1400. If negative, enter 0.		0 00	7000
Ontario Health Premium		+	8000
Add lines 7000 and 8000.	Ontario tax 428	= 0 00	9000



Efile - Return Record

Identification			
Efile Number	Efile Password <Password>		
Document Control Number	Discounter Registration Number		
Software Code 015G	Software Release Date 2012-03-22		
Taxpayer's Data			
Taxpayer's Given Name		Change of Name Indicator [2=Yes]	
Taxpayer's Surname			
Address Data			
Care of Line			
Street			
City			
Province ON	Telephone Area Code 613		
Postal Code K8N3H1	Telephone Local Number 2428470		
Basic Data		Residency Data	
Tax Year 2011	Year End Province of Residence ON		
Social Insurance Number 472397751	Current Province of Residence		
Date of Birth 1962-03-08			
Marital Status 6	Aboriginal Land Residency Indicator [1=Yes, 2=No]		
Spouse Self Employed [0=No, 1=Yes] 0	Yukon First Nations Settlement Number		
Elections Canada and GST/HST Data			
Canadian Citizenship Indicator [1=Yes, 2=No] 1	Elections Canada Authorization Indicator [01=Yes, 02=No] 01		
GST/HST Credit Application Indicator [1=Yes, 2=No] 1			
Contact Data			
Correspondence Language Code [1=English, 2=French] 1	Alternate Address Authorization Code 00		
Tax Preparer Authorization Code [1=Yes]	Expiry Date of the Tax Preparer Authorization Code		
Pre-Assessment Review Contact Code	Post-Assessment Review Contact Code		
Deceased Data			
Deceased Indicator [1=Yes]	Date of Death		
Spouse's Data			
Spouse's Given Name (Limited to 4 characters)	Spouse's Social Insurance Number 000000000		
Spouse's Net Income 0	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	19629	Employment income per T4 slips
150	19629	Total income (or loss)
208	8000	RRSP deduction
260	11629	Taxable income
437	155880	Total income tax deducted from information slips
453	80628	Working income tax benefit
484	236508	Refund
490	2	Prepared by (1=3rd party, 2=Client, or 3=Discounted)
300	10527	Basic personal amount
312	34904	Employment insurance premiums
363	1065	Canada employment amount
335	12738	Gross non-refundable tax credits before donations and gifts
338	1910	Non-refundable tax credits before donations and gifts
350	1910	Total federal non-refundable tax credits
381	2	WITB eligible dependent (1=Yes, 2=No)
382	2	WITB eligible spouse (1=Yes, 2=No)
391	1	WITB basic claim (1=Yes, 2=No)
392	2	WITB disability supplement claim (1=Yes, 2=No)
245	8000	Total RRSP contributions made from Jan. 1, 2011 to February 29, 2012
5804	9104	Basic personal amount

Continued on next page

This diagnostic is to assist you should you have any efile problems. Do not submit it to the government.
Use the keyword(s) **VERRIDE** and/or **EFILE-OV** to modify the above data.

Field	Value	Description
5824	79741	Canada or Quebec pension plan contributions
5832	34904	Employment insurance premiums
5880	10250	Add lines 5804 through 5864 and line 5876 of provincial Form 428
5884	517	Provincial non-refundable tax credits before donations and gifts
6150	517	Provincial non-refundable tax credits
308	79741	CPP contributions through employment
5478	19609	E.I. insurable earnings (T4's other than T4 fishers income)
5034	79741	Total CPP contributions withheld
5554	19629	CPP/QPP pensionable earnings - T4 slips
5028	34906	Total employment insurance premiums

Summary of carryforward amounts to 2012



Name: **Andrew Malcolmson**
 SIN: **472-397-751**

Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 13
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	3,533	RRSP schedule (Table D)
Room from previous years	574	RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
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	48	Charitable donations schedule
TUITION		
Tuition and educations amounts		Schedule 11, line 25
Tuition and educations amounts - Provincial		Schedule 11 P, line 21
Interest paid on a student loan		Supporting documents
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 129
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		T1285
Logging tax credit		BC428
Attributed Canadian royalty income		T79
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479

Employment income summary - 2011

Employer Name: **Stream International****T4**Province of employment: **Ontario****STATEMENT OF REMUNERATION PAID**Employment income - *line 101*

14	19,629	10
-----------	--------	----

Employee's CPP contributions - *line 308*

16	797	41
-----------	-----	----

Employee's QPP contributions - *line 308*

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

Employee's EI premiums - *line 312*

18	349	06
-----------	-----	----

RPP contributions - *line 207*

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

Income tax deducted - *line 437*

22	1,558	80
-----------	-------	----

EI insurable earning

24	19,609	10
-----------	--------	----

CPP pensionable earnings

26	19,629	10
-----------	--------	----

QPP pensionable earnings

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

Cleric's housing allowance (*included in box 14*)

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

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

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

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

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

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

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

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

Employment commissions - *line 102*

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

Canadian Forces personnel
& police deduction - *line 244*

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

Union dues - *line 212*

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

Charitable donations - *line 349*

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

Pension adjustment - *line 206*

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

Provincial parental insurance plan

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

PPIP insurable earnings

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

Eligible retiring allowances *line 130*

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

Non-eligible retiring allowances *line 130*

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

Status Indian employee (*included in box 14*)

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

Pre-1990 past service contributions
while a contributor

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

Pre-1990 past service contributions
while not a contributor

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

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

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

Volunteer allowance

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

Public transit pass - *line 364*

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

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

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

Income Tax and Benefit Return

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.
For more information, see the guide.

ON **7**

Identification

Attach your personal label here. Correct any wrong information.
If you are not attaching a label, print your name and address below.

First name and initial

Mr
Andrew

Last name

Malcolimson

Mailing address: Apt No – Street No Street name

3-161 George St.

PO Box

RR

City

Belleville

Prov./Terr.

ON

Postal code

K8N 3H1

Information about your residence

Enter your province or territory of residence on **December 31, 2011**: 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 2011, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2011**, enter the date of:


entry

Month Day

or

departure

Month Day

 **Elections Canada** (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen? Yes ☒ 1 No ☐ 2

Answer the following question **only if you are a Canadian citizen**.

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 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 and registered political parties, as well as candidates at election time.

Goods and services tax/harmonized sales tax (GST/HST) credit application

See the guide for details.

Are you applying for the GST/HST credit or the Ontario Sales Tax Credit? Yes ☒ 1 No ☐ 2

Information about you

Enter your social insurance number (SIN)

if it is not on the label or if

you are not attaching a label:

472-397-751

Year Month Day

Enter your date of birth:

1962-03-08

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒

☐

Marital status

Tick the box that applies to your marital status on December 31, 2011:

1 ☐ Married 2 ☐ Living common-law 3 ☐ Widowed

4 ☐ Divorced 5 ☐ Separated 6 ☒ Single

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

Enter his or her SIN if it is not on the label or if you are not attaching a label:

Enter his or her first name:

Enter his or her net income for 2011

to claim certain credits:

Enter the amount of Universal Child Care

Benefit (UCCB) from line 117

of his or her return:

Enter the amount of UCCB repayment

from line 213 of his or her return:

Tick this box if he or she was self-employed in 2011:

1 ☐

Person deceased in 2011

If this **return** is for a **deceased person**, enter the date of death:

Year Month Day

Do not use this area

Do not use this area	172					171					
----------------------	-----	--	--	--	--	-----	--	--	--	--	--

The guide contains valuable information to help you complete your return.

When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Please answer the following question:

Did you own or hold foreign property at any time in 2011 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details) **266** Yes ☐ 1 No ☒ 2
If **yes**, complete and attach Form T1135 to your return.
If you had dealings with a non-resident trust or corporation in 2011, see the "Foreign income" section in the guide.

As a resident of Canada, you have to report your income from all sources both inside and outside Canada.

Total income

Employment income (box 14 of all T4 slips)	101	19,629	10
Commissions included on line 101 (box 42 of all T4 slips)	102		
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 or superannuation	115	+	
Elected split-pension amount (attach Form T1032)	116	+	
Universal Child Care Benefit (UCCB)	117	+	
UCCB amount designated to a dependant	185		
Employment Insurance and other benefits (box 14 of the T4E slip)	119	+	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)	120	+	
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (attach Schedule 4)	121	+	
Net partnership income: limited or non-active partners only (attach Schedule 4)	122	+	
Registered disability savings plan income	125	+	
Rental income	Gross 160	Net 126	+
Taxable capital gains (attach Schedule 3)		127	+
Support payments received	Total 156	Taxable amount 128	+
RRSP income (from all T4RSP slips)		129	+
Other income	Specify: 130	+	
Self-employment income			
Business income	Gross 162	Net 135	+
Professional income	Gross 164	Net 137	+
Commission income	Gross 166	Net 139	+
Farming income	Gross 168	Net 141	+
Fishing income	Gross 170	Net 143	+
Workers' compensation benefits (box 10 of the T5007 slip)	144		
Social assistance payments	145	+	
Net federal supplements (box 21 of the T4A(OAS) slip)	146	+	
Add lines 144, 145, and 146 (see Line 250 in the guide).	=	▶ 147	+
Add lines 101, 104 to 143, and 147.	This is your total income. 150	=	19,629 10



Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

Net income

Enter your total income from line 150.	150	19,629	10
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 deduction (see Schedule 7, and attach receipts)	208 +	8,000	00
Deduction for elected split-pension amount (attach Form T1032)	210 +		
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212 +		
Universal Child Care Benefit repayment (box 12 of all RC62 slips)	213 +		
Child care expenses (attach Form T778)	214 +		
Disability supports deduction	215 +		
Business investment loss	Gross 228	Allowable deduction 217 +	
Moving expenses		219 +	
Support payments made	Total 230	Allowable deduction 220 +	
Carrying charges and interest expenses (attach Schedule 4)		221 +	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8)		222 +	
Exploration and development expenses (attach Form T1229)		224 +	
Other employment expenses		229 +	
Clergy residence deduction		231 +	
Other deductions	Specify:	232 +	
Add lines 207 to 224, 229, 231, and 232.	233 =	8,000	00
Line 150 minus line 233 (if negative, enter "0")		This is your net income before adjustments.	234 = 11,629 10
Social benefits repayment (if you reported income on line 113, 119, or 146, see Line 235 in the guide).			
Use the federal worksheet to calculate your repayment.		235 -	
Line 234 minus line 235 (if negative, enter "0")			
If you have a spouse or common-law partner, see Line 236 in the guide.		This is your net income.	236 = 11,629 10

Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Employee home relocation loan deduction (box 37 of all T4 slips)	248 +		
Security options deductions	249 +		
Other payments deduction (if you reported income on line 147, see Line 250 in the guide)	250 +		
Limited partnership losses of other years	251 +		
Non-capital losses of other years	252 +		
Net capital losses of other years	253 +		
Capital gains deduction	254 +		
Northern residents deductions (attach Form T2222)	255 +		
Additional deductions	Specify:	256 +	
Add lines 244 to 256.	257 =		
Line 236 minus line 257 (if negative, enter "0")		This is your taxable income.	260 = 11,629 10

Use your taxable income to calculate your federal tax on Schedule 1 and your provincial or territorial tax on Form 428.

Refund or balance owing

4

Net federal tax: enter the amount from line 58 of Schedule 1 (attach Schedule 1, even if the result is "0")	420		
CPP contributions payable on self-employment and other earnings (attach Schedule 8)	421 +		
Employment Insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430 +		
Social benefits repayment (amount from line 235)	422 +		
Provincial or territorial tax (attach Form 428, even if the result is "0")	428 +		
Add lines 420, 421, 430, 422, and 428.	This is your total payable .		435 =
Total income tax deducted	437	1,558	80
Refundable Quebec abatement	440 +		
CPP overpayment (enter your excess contributions)	448 +		
Employment Insurance overpayment (enter your excess contributions)	450 +		
Refundable medical expense supplement (use the federal worksheet)	452 +		
Working Income Tax Benefit (WITB) (attach Schedule 6)	453 +	806	28
Refund of investment tax credit (attach Form T2038(IND))	454 +		
Part XII.2 trust tax credit (box 38 of all T3 slips)	456 +		
Employee and partner GST/HST rebate (attach Form GST370)	457 +		
Tax paid by instalments	476 +		
Provincial or territorial credits (attach Form 479 if it applies)	479 +		
Add lines 437 to 479.	These are your total credits .		482 = 2,365 08
Line 435 minus line 482	This is your refund or balance owing .		<div style="border: 1px solid black; padding: 2px;">(2,365 08)</div>

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

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

Refund 484

2,365 08

Balance owing 485

Amount enclosed 486

Attach to page 1 a **cheque** or **money order** payable to the Receiver General, or make your payment online (go to www.cra.gc.ca/mypayment). Your payment is due no later than April 30, 2012.



Direct deposit – Start or change (see Line 484 in the guide)

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

Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax – To start direct deposit or to change account information, complete lines 460, 461, and 462 below.

Notes: To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also tick box 463. To deposit your **UCCB** payments into the **same** account, also tick box 491.

Branch number	Institution number	Account number	CCTB	UCCB
460 <div style="border-bottom: 1px solid black; width: 100px;"></div> (5 digits)	461 <div style="border-bottom: 1px solid black; width: 100px;"></div> (3 digits)	462 <div style="border-bottom: 1px solid black; width: 150px;"></div> (maximum 12 digits)	463 <input type="checkbox"/>	491 <input type="checkbox"/>

Ontario Opportunities Fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2011 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, complete, and fully discloses all my income.

Sign here _____

It is a serious offence to make a false return.

Telephone (613) 242-8470 Date 28-11-12

490 For professional tax preparers only

Name: _____

Address: _____

Telephone: _____

Do not use this area

487 <div style="border-bottom: 1px solid black; width: 100px;"></div>	488 <div style="border-bottom: 1px solid black; width: 100px;"></div>	<div style="border-bottom: 1px solid black; width: 100px;"></div>	<div style="border-bottom: 1px solid black; width: 100px;"></div>	<div style="border-bottom: 1px solid black; width: 100px;"></div>	<div style="border-bottom: 1px solid black; width: 100px;"></div>	<div style="border-bottom: 1px solid black; width: 100px;"></div>	<div style="border-bottom: 1px solid black; width: 100px;"></div>	<div style="border-bottom: 1px solid black; width: 100px;"></div>	<div style="border-bottom: 1px solid black; width: 100px;"></div>
---	---	---	---	---	---	---	---	---	---

T1-2011

Federal Tax

Schedule 1

Complete this schedule, and **attach** a copy to your return.

For more information, see the related line in the guide.

Step 1 – Federal non-refundable tax credits

Basic personal amount	claim \$10,527	300	10,527	00	1
Age amount (if you were born in 1946 or earlier) (use the federal worksheet)	(maximum \$6,537)	301	+		2
Spouse or common-law partner amount (if negative, enter "0") \$10,527 minus () his or her net income from page 1 of your return =	303	+			3
Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0") \$10,527 minus () his or her net income =	305	+			4
Amount for children born in 1994 or later Number of children 366 x \$2,131 =	367	+			5
Amount for infirm dependants age 18 or older (use the federal worksheet and attach Schedule 5)	306	+			6
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips	(maximum \$2,217.60)	308	+	797	41 .7
on self-employment and other earnings (attach Schedule 8)		310	+		.8
Employment Insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$786.76)	312	+	349	04 .9
on self-employment and other eligible earnings (attach Schedule 13)		317	+		.10
Volunteer firefighters' amount		362	+		11
Canada employment amount (If you reported employment income on line 101 or line 104, see Line 363 in the guide.)	(maximum \$1,065)	363	+	1,065	00 12
Public transit amount		364	+		13
Children's fitness amount		365	+		14
Children's arts amount		370	+		15
Home buyers' amount		369	+		16
Adoption expenses		313	+		17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314	+		18
Caregiver amount (use the federal worksheet and attach Schedule 5)		315	+		19
Disability amount (for self) (Claim \$7,341 or, if you were under 18 years of age, use the federal worksheet)		316	+		20
Disability amount transferred from a dependant (use the federal worksheet)		318	+		21
Interest paid on your student loans		319	+		22
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+		23
Tuition, education, and textbook amounts transferred from a child		324	+		24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later	330				
Minus: \$2,052 or 3% of line 236, whichever is less	-				
Subtotal (if negative, enter "0")	=			A	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide and attach Schedule 5)	331	+		B	
Add lines A and B.	=			▶ 332	+
Add lines 1 to 26.				335	=
Federal non-refundable tax credit rate				x	15%
Multiply line 27 by line 28.				338	=
Donations and gifts (attach Schedule 9)				349	+
Add lines 29 and 30.					
Enter this amount on line 43 on the next page.	Total federal non-refundable tax credits	350	=	1,910	77 31

Go to Step 2 on the next page. ▶

Step 2 – Federal tax on taxable income

Enter your taxable income from line 260 of your return.	11,629	10	32
Complete the appropriate column depending on the amount on line 32.	Line 32 is \$41,544 or less	Line 32 is more than \$41,544 but not more than \$83,088	Line 32 is more than \$83,088 but not more than \$128,800
Enter the amount from line 32.	11,629		
	- 0 00	- 41,544 00	- 83,088 00
Line 33 minus line 34 (cannot be negative)	= 11,629	=	=
	x 15%	x 22%	x 26%
Multiply line 35 by line 36.	= 1,744	=	=
	+ 0 00	+ 6,232 00	+ 15,371 00
Add lines 37 and 38.	= 1,744	=	=
	Go to Step 3.	Go to Step 3.	Go to Step 3.

Step 3 – Net federal tax

Enter the amount from line 39 above.	1,744	37	40
Federal tax on split income (from line 5 of Form T1206)	424 +		.41
Add lines 40 and 41.	404 =	1,744	37 42
Enter your total federal non-refundable tax credits from line 31 of the previous page.	350	1,910	77 43
Federal dividend tax credit	425 +		.44
Overseas employment tax credit (attach Form T626)	426 +		45
Minimum tax carryover (attach Form T691)	427 +		.46
Add lines 43 to 46.	=	1,910	77 47
Line 42 minus line 47 (if negative, enter "0")	Basic federal tax 429 =	0 00	48
Federal foreign tax credit (attach Form T2209)	405 -		49
Line 48 minus line 49 (if negative, enter "0")	Federal tax 406 =	0 00	50
Total federal political contributions (attach receipts)	409		
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650) 410		.51
Investment tax credit (attach Form T2038(IND))	412 +		.52
Labour-sponsored funds tax credit			
Net cost 413	Allowable credit 414 +		.53
Add lines 51, 52, and 53.	416 =		54
Line 50 minus line 54 (if negative, enter "0")	417 =		55
If you have an amount on line 41 above, see Form T1206.			
Working Income Tax Benefit advance payments received (box 10 of the RC210 slip)	415 +		.56
Additional tax on Registered Education Savings Plan accumulated income payments (attach Form T1172)	418 +		57
Add lines 55, 56, and 57.			
Enter this amount on line 420 of your return.	Net federal tax 420 =	0 00	58

T1-2011**Working Income Tax Benefit****Schedule 6**

For more information, see Line 453 in the guide. Complete this schedule, and **attach** a copy to your return to claim the Working Income Tax Benefit (WITB) if you meet **all** of the following conditions in 2011:

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

The WITB is calculated based on the working income (calculated in Part A below) **and** your adjusted family net income (calculated in Part B below). You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 below) is more than \$3,000. If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 below) must be more than \$1,150. **Also**, depending on your situation, your adjusted family net income must be less than a certain amount to entitle you to the WITB. Refer to the chart at the bottom of the next page to find these amounts.

You cannot claim the WITB if in 2011:

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

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

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2011.

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

Do you have an eligible dependant? **381** Yes ☐ 1 No ☒ 2

Do you have an eligible spouse? **382** Yes ☐ 1 No ☒ 2

Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2011. 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	19,629 10 3	
Taxable part of scholarship income reported on line 130 383 +		384 +
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)	+ 5	+ 5
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer 385 +		386 +
Add lines 3 to 6. Enter the amount even if the result is "0".	= 19,629 10 7	387 =
Add the amounts from line 7 in columns 1 and 2.	Working income 19,629 10 8	

Part B – Adjusted family net income

Net income amount from line 236 of the return	11,629 10 9	
Tax-exempt part of all income earned/received on a reserve or an allowance received as an emergency volunteer 388 +		389 +
Total of Universal Child Care Benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included in line 232 of the return)	+ 11	+ 11
Add lines 9, 10, and 11.	= 11,629 10 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")	= 11,629 10 14	390 =

Add the amounts from line 14 in columns 1 and 2. **Adjusted family net income** 11,629 10 15

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

Are you claiming the WITB disability supplement for yourself? **392** Yes ☐ 1 No ☒ 2 If yes, complete Step 3 on the next page.

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

Step 2 – Calculating your basic WITB

If you had an eligible spouse, **only one of you** can claim the basic WITB. However, the individual who received the WITB advance payment for 2011 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Amount from line 8 in Step 1	19,629	10	16
Base amount	-	3,000	00 17
Line 16 minus line 17 (if negative, enter "0")	=	16,629	10 18
Rate	x	25%	19
Multiply line 18 by line 19.	=	4,157	28 20
If you had neither an eligible spouse nor an eligible dependant, enter \$944.			
If you had an eligible spouse or an eligible dependant, enter \$1,714.			
Amount from line 20 or line 21, whichever is less		944	00 21
Amount from line 15 in Step 1		944	00 ▶ 944 00 22
Base amount:		11,629	10 23
If you had neither an eligible spouse nor an eligible dependant, enter \$10,711.			
If you had an eligible spouse or an eligible dependant, enter \$14,791.			
Line 23 minus line 24 (if negative, enter "0")	-	10,711	00 24
Rate	=	918	10 25
Multiply line 25 by line 26.	x	15%	26
Line 22 minus line 27 (if negative, enter "0")	=	137	72 ▶ - 137 72 27
Enter the amount from line 28 on line 453 of your return unless you complete Step 3.			= 806 28 28

Step 3 – Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your supplement. However, if you had an eligible spouse and **both** of you qualify for the disability amount, your spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her supplement and enter the amount on line 453 of his or her return.

Enter the amount from line 7 in column 1 of Step 1.			29
Base amount	-	1,150	00 30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	x	25%	32
Multiply line 31 by line 32.	=		33
Amount from line 33 or \$472, whichever is less			▶ 34
Amount from line 15 in Step 1			35
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$17,002.			
If you had an eligible spouse or an eligible dependant, enter \$26,216.			
Line 35 minus line 36 (if negative, enter "0")	-		36
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 7.5%. Otherwise, enter 15%.	=		37
Multiply line 37 by line 38.	x		38
Line 34 minus line 39 (if negative, enter "0")	=		▶ - 39
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			= 40
Add lines 40 and 41.			+ 41
Enter this amount on line 453 of your return.			= 42

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$17,005	less than \$26,218
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$20,149	less than \$29,363
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	→	less than \$32,510

T1-2011

RRSP Unused Contributions, Transfers, and HBP or LLP Activities

Schedule 7

Generally, Saskatchewan Pension Plan (SPP) contributions are subject to the same rules as RRSP contributions.
For more information about the SPP, visit www.saskpension.com.

Complete this schedule, and attach it to your return **only** when one or more of the following situations applies:

- You will **not** be deducting on your return for 2011 all of the unused RRSP contributions, **amount (B)** of "Your 2011 RRSP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP Information for 2011*.
- You will **not** be deducting on your return for 2011 all of the RRSP contributions you made from March 2, 2011, to February 29, 2012.
- You have transferred to your RRSP certain amounts you included in your income.
- You are designating contributions made to your RRSP as a 2011 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).
- You withdrew funds from your RRSP in 2011 under the HBP or the LLP.
(You cannot withdraw funds from your SPP under the HBP or the LLP.)

If none of these situations apply to you, **do not complete** this schedule, and only enter your total RRSP contributions on line 208 of your return. For more information, see Line 208 in the guide.

PART A – Contributions

Unused RRSP contributions: **amount (B)** of "Your 2011 RRSP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP Information for 2011* _____ 1

Total contributions * made to your RRSP or your spouse's or common-law partner's RRSP from:

March 2, 2011, to December 31, 2011 (attach all receipts)	_____	2
January 1, 2012, to February 29, 2012 (attach all receipts)	_____	3
	+ 8,000.00	
Add lines 2 and 3.	245 = 8,000.00	4
Add lines 1 and 4.	Total RRSP contributions = 8,000.00	5

* Include your transfers and contributions that you are designating as a repayment under the HBP or the LLP.
See Line 208 in the guide for the list of contributions to exclude.

PART B – Repayments under the HBP and the LLP

Specify the contributions made to your RRSP from January 1, 2011, to February 29, 2012, that you are designating as your repayments under the HBP and the LLP for 2011. Do **not** include an amount you deducted or designated as a repayment on your 2010 return or that was refunded to you. Also, do **not** include any contributions or transfers that you will be including on line 10 or 11 below.

Repayment under the HBP	246 _____	6
Repayment under the LLP	262 + _____	7
Add lines 6 and 7.	= _____	8

PART C – RRSP deduction

Line 5 minus line 8 **RRSP contributions available to deduct** = 8,000.00 9

RRSP contributions you are deducting for 2011 (this amount cannot exceed the lesser of the amount on line 9, **excluding transfers**, and your RRSP deduction limit for 2011, shown at **amount (A)** of "Your 2011 RRSP Deduction Limit Statement" on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP Information for 2011*) _____ 10

Transfers (see "Line 11 – Transfers" at Line 208 in the guide)	240 + _____	11
Add lines 10 and 11.	= 8,000.00	12

Enter the amount from line 9 or line 12, whichever is **less**.

Also enter this amount on line 208 of your return. **2011 RRSP deduction** 208 8,000.00 13

PART D – RRSP unused contributions available to carry forward

Line 9 minus line 13 **Your unused RRSP contributions available to carry forward to a future year** = 0.00 14

We will show the amount of line 14 as **amount (B)** of "Your 2012 RRSP Deduction Limit Statement" on your 2011 notice of assessment.

PART E – 2011 withdrawals under the HBP and the LLP

HBP: enter the amount from box 27 of all your 2011 T4RSP slips.	247 _____	15
Tick this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP.	259 <input type="checkbox"/> 16	
LLP: enter the amount from box 25 of all your 2011 T4RSP slips.	263 _____	17
Tick this box to designate your spouse or common-law partner as the student for whom the funds were withdrawn under the LLP.	264 <input type="checkbox"/> 18	

Ontario Tax

ON428
T1 General – 2011

Complete this form, and **attach a copy** to your return. For more information, see the related lines in the forms book.

Step 1 – Ontario non-refundable tax credits

		For internal use only	5605		
Basic personal amount	claim \$9,104	5804	9,104	00	1
Age amount (if born in 1946 or earlier) (use provincial worksheet)	(maximum \$4,445)	5808 +			2
Spouse or common-law partner amount					
Base amount	8,503		00		
Minus: his or her net income from page 1 of your return	-				
Result: (if negative, enter "0")		(maximum \$7,730) ▶	5812 +		3
Amount for an eligible dependant					
Base amount	8,503		00		
Minus: his or her net income from line 236 of his or her return	-				
Result: (if negative, enter "0")	=	(maximum \$7,730) ▶	5816 +		4
Amount for infirm dependants age 18 or older (use provincial worksheet)		5820 +			5
CPP and QPP contributions:					
(amount from line 308 of your federal Schedule 1)		5824 +	797	41	● 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 +	349	04	● 8
(amount from line 317 of your federal Schedule 1)		5829 +			● 9
Adoption expenses		5833 +			10
Pension income amount	(maximum \$1,259)	5836 +			11
Caregiver amount (use provincial worksheet)		5840 +			12
Disability amount (for self)		5844 +			13
Disability amount transferred from a dependant (use provincial worksheet)		5848 +			14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852 +			15
Your tuition and education amounts [attach Schedule ON(S11)]		5856 +			16
Tuition and education amounts transferred from a child		5860 +			17
Amounts transferred from your spouse or common-law partner [attach Schedule ON(S2)]		5864 +			18
Medical expenses:					
(Read line 5868 in the forms book.)	5868				19
Enter \$2,061 or 3% of line 236 of your return, whichever is less.	-				20
Line 19 minus line 20 (if negative, enter "0")	=				21
Allowable amount of medical expenses for other dependants (use provincial worksheet)	5872 +				22
Add lines 21 and 22.	5876 =				▶ 23
Add lines 1 through 18, and line 23.	5880 =	10,250	45		▶ 24
Ontario non-refundable tax credit rate				10,250	45 × 5.05% 25
Multiply line 24 by line 25.	5884 =			517	65 26
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	× 5.05% =				27
Amount from line 347 of your federal Schedule 9	× 11.16% =				28
Add lines 27 and 28.	5896 =				▶ 29
Add lines 26 and 29.					
Enter this amount on line 42.				517	65 30
		Ontario non-refundable tax credits	6150 =		

Go to Step 2 on the next page. ▶

Step 2 – Ontario tax on taxable income

Enter your **taxable income** from line 260 of your return.

If this amount is more than \$20,000, you **must** complete **Step 7 – Ontario Health Premium**.

Complete the appropriate column depending on the amount on line 31.

Enter the amount from line 31.

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37. **Ontario tax on taxable income**

Line 31 is
\$37,774 or less

11,629	10	32
-	0	00 33
=	11,629	10 34
x	5.05%	35
=	587	27 36
+	0	00 37
=	587	27 38
Go to Step 3.		

Line 31 is more than
\$37,774 but not
more than \$75,550

		32
-	37,774	00 33
=		34
x	9.15%	35
=		36
+	1,908	00 37
=		38
Go to Step 3.		

Line 31 is more
than \$75,550

		32
-	75,550	00 33
=		34
x	11.16%	35
=		36
+	5,364	00 37
=		38
Go to Step 3.		

11,629 10 31

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

Enter your Ontario tax on split income from Form T1206.

Add lines 39 and 40.

587	27	39
6151	+	• 40
=	587	27 41

Enter your Ontario non-refundable tax credits from line 30.

Ontario dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

Ontario minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Add lines 42 to 45.

Line 41 minus line 46 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

Add lines 47 and 48.

517	65	42
6152	+	• 43
x	38.5%	= 6153 + • 44
x	33.67%	= 6154 + • 45
=	517	65 ▶ - 517 65 46
=	69	62 47
+		48
=	69	62 49

Ontario surtax

(Line 49 69 62 minus \$4,078) × 20% (if negative, enter "0")

(Line 49 69 62 minus \$5,219) × 36% (if negative, enter "0")

Add lines 50 and 51.

Add lines 49 and 52.

0	00	50
+	0	00 51
=		▶ + 52
=	69	62 53

If you are **not** claiming an Ontario tax reduction and the credits in Steps 5 and 6, enter the amount from line 53 on line 68 on the next page, and **complete Step 7**. Otherwise, continue below.

Step 4 – Ontario tax reduction

Basic reduction

If you had a spouse or common-law partner on December 31, 2011, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1993 or later

Number of dependent children **6269** × \$389 =

Reduction for dependants with a mental or physical infirmity

Number of dependants **6097** × \$389 =

Add lines 54, 55, and 56.

Enter the amount from line 57. 210 00 × 2 =

Enter the amount from line 53.

Line 58 minus line 59 (if negative, enter "0")

Line 53 minus line 60 (if negative, enter "0")

Ontario tax reduction claimed

210	00	54
+		55
+		56
=	210	00 57
	420	00 58
-	69	62 59
=	350	38 ▶ - 350 38 60
=	0	00 61

Go to Step 5 on the next page. ▶

Enter the amount from line 61 on the previous page.

62

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

Line 62 minus line 63

-

=

63

64

Go to Step 6.

Step 6 –Labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes **02** and **04** of **LSIF**
tax credit certificate(s) **A** × 5% = **(max. \$375)** **6275** • 65

Total cost of ROIF eligible shares from boxes **03** and **05**
of **LSIF** tax credit certificate(s) **B** × 5% = **(max. \$375)** **6276** + • 66

Add lines 65 and 66. **LSIF tax credit** = ▶ - 67

Line 64 minus line 67 (if negative, enter "0") = 0.00 68

Go to Step 7.

Step 7 – Ontario Health Premium

If your taxable income (from line 31) is not more than \$20,000, enter "0".
Otherwise, enter the amount calculated in the chart below.

Ontario Health Premium ▶ + 0.00 69

Add lines 68 and 69.

Enter the result on line 428 of your return.

Ontario tax = 0.00 70

Ontario Health Premium			
Enter your taxable income from line 31.			
Go to the line that corresponds to your taxable income.			
<div>• If there is an Ontario Health Premium amount on that line, enter that amount on line 69 above.</div> <div>• Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 69 above.</div>			
Taxable income			Ontario Health Premium
not more than \$20,000	▶	▶	\$0
more than \$20,000 , but not more than \$25,000		<div><div></div> - \$20,000 = <div></div> × 6% = <div></div></div>	
more than \$25,000 , but not more than \$36,000	▶	▶	\$300
more than \$36,000 , but not more than \$38,500		<div><div></div> - \$36,000 = <div></div> × 6% = <div></div> + \$300 = <div></div></div>	
more than \$38,500 , but not more than \$48,000	▶	▶	\$450
more than \$48,000 , but not more than \$48,600		<div><div></div> - \$48,000 = <div></div> × 25% = <div></div> + \$450 = <div></div></div>	
more than \$48,600 , but not more than \$72,000	▶	▶	\$600
more than \$72,000 , but not more than \$72,600		<div><div></div> - \$72,000 = <div></div> × 25% = <div></div> + \$600 = <div></div></div>	
more than \$72,600 , but not more than \$200,000	▶	▶	\$750
more than \$200,000 , but not more than \$200,600		<div><div></div> - \$200,000 = <div></div> × 25% = <div></div> + \$750 = <div></div></div>	
more than \$200,600	▶	▶	\$900

T1 – 2011

Federal Worksheet

Use the following charts to make your calculations according to the line instructions contained in the *General Income Tax and Benefit Guide*. Keep this worksheet for your records. **Do not attach it to the return you send us.**

Line 437 – Income tax deducted

T4	Stream International	1,558	80
Total income tax deducted			
Enter this amount on line 437 of your return		=	<u>1,558</u> 80