

Name **SMITA VADNERE**

Address **26 PENNYROYAL CRES, BRAMPTON, ON L6S 6J7**

**Identification & Status**

Social Ins No: **550133524**  
Date of birth: **1978/ 01/ 12**  
Prov. Residence: **ON**  
Marital Status: **Married**

**Refund**

**Balance owing**

**Spouse Info**

**SHRIKANT**

Social Ins No: **548004340**  
Date of birth: **1970/ 02/ 08**  
Net income: \_\_\_\_\_  
Taxable income: \_\_\_\_\_

**Total Income**

Employment income	101	<b>000</b>
Other empl. Inc.	104	
Old age sec. pension	113	
CPP	114	
Other pensions	115	
Split-pension amount	116	
UUCB	117	
EI benefit	119	
Taxable dividends	120	
Interest/Investment	121	
Net partnership	122	
RDSP income	125	
Net rental income	126	
Gross rental income	160	
Taxable capital gain	127	
Taxable support	128	
RRSP income	129	
Other income	130	
Net Bus. Income	135	
Gross Bus. inc.	162	
Net Prof. income	137	
Gross Prof. income	164	
Net Comm. Income	139	
Gross Comm. Income	166	
Net Farm. Income	141	
Gross Farm. Income	168	
Net Fishing income	143	
Gross Fishing income	170	
Workers' compensation	144	
Social assistance	145	
Net federal suppl.	146	
<b>Total Income</b>	<b>150</b>	<b>000</b>

**Net Income**

RPP	207	
RRSP	208	
Deduction Split-pension	210	
Union/prof. dues	212	
UCCB repayment	213	
Child care exp.	214	
Disability supports	215	
ABIL deduction	217	
Moving exp.	219	
Allowable support pmnt.	220	
Carrying charges	221	
Deduction for CPP	222	

Expl./Dev. Exp.	224	
Other empl. Exp.	229	
Clergy residence	231	
Other deduction	232	
Soc. Benefits repmnt.	235	
<b>Net Income</b>	<b>236</b>	

**Taxable Income**

Canadian Forces/police	244	
Employee home reloc.	248	
Security options	249	
Other pmnts deduction	250	
Ltd. Partnership losses	251	
Non-capital losses	252	
Net capital losses	253	
Capital gains ded.	254	
Northern residents ded.	255	
Additional ded.	256	
<b>Taxable Income</b>	<b>260</b>	

**Federal tax**

Fed. tax on split-inc.	424	
Fed. dividend tax cre.	425	
Min. tax carryover	427	
Basic federal tax	429	
Foreign tax credit	405	
Federal tax	406	
Tot. fed. political contr.	409	
Fed. Poli. Contr. Cre.	410	
Investment tax credit	412	
Special taxes	418	
<b>Net federal tax</b>	<b>420</b>	

**Provincial Taxes**

CPP payable	421	
EI payable	430	
Social benefits repmnt.	422	
Provincial tax	428	
Yukon First Nations tax	432	
<b>Total payable</b>	<b>435</b>	<b>000</b>

**Federal non-refundable credits**

Basic personal amount	300	<b>11,80900</b>
Age amount	301	
Spouse amount	303	<b>11,80900</b>
Amt. for eligible dep.	305	
Family care amt.	367	
Amt. infirm dep. 18+	307	
CPP thru. Empl.	308	
CPP on self-empl.	310	
EI thru. Empl.	312	
EI on self-empl.	317	
Canada employment	363	
Public transit amt.	364	
Children's arts amt.	370	
Home accessibility	398	
Home buyer's amt.	369	
Adoption exp.	313	
Pension income amt.	314	
Disability amt.	316	
Disa. amt. transferred	318	
Interest on stu. Loans	319	
Tuition/Edu./Textbooks	323	
Tuition transferred	324	
Trans. from spouse	326	
Medical expenses	332	
Donations	349	
<b>Tot. Non-ref credits</b>	<b>350</b>	<b>3,54270</b>

**Refundable Credits**

Tot.income tax ded.	437	<b>000</b>
Ref. QC abatement	440	
CPP overpayment	448	
Climate action Incentive	449	
EI overpayment	450	
Ref. med. exp. suppl.	452	
WITB	453	
Ref. invest. tax credit	454	
XII.2 trust tax credit	456	
GST/HST rebate	457	
Supply tax credit	469	
Tax paid by instalments	476	
Prov. (Terr.) tax credit	479	
<b>Tot. ref. credits</b>	<b>482</b>	

**Benefit Summary and Carry-forward Items**

GST Rebate (estimate)	<b>86600</b>
CCTB Benefit (estimate)	<b>10,96200</b>
New RRSP Room earned	
Ontario Child benefit (estimate)	<b>2,80584</b>

Unused RRSP	
Unused Fed. Tuition	
Unused Prov. Tuition	
Capital Loss	

Unused Moving Exp.	
Ontario Trillium Benefit	

Prepared by: **V.P.PATEL,CPA**

Phone: **778 067 242**

Date: **2019/ 06/ 09**

Canada Revenue  
AgencyAgence du revenu  
du Canada

2018

## Income Tax and Benefit Return

## Step 1 – Identification and other information

ON 8

## Identification

Print your name and address below.

First name and initial

SMITA

Last name

VADNERE

Mailing address: Apt No. – Street No. Street name

26 PENNYROYAL CRES

PO Box

RR

City

BRAMPTON

Prov./Terr.

O N

Postal code

L 6 S 6 J 7

## 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:

## 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:Month Day  
entry

or

Month Day  
departure

## Information about you

Enter your social insurance number (SIN):

5 5 0 1 3 3 5 2 4

Year Month Day

Enter your date of birth:

1 9 7 8 0 1 1 2

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒☐

## Is this return for a deceased person?

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

Year Month Day

## Marital status

Tick the box that applies to your marital status on December 31, 2018:

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

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

Enter their SIN:

5 4 8 0 0 4 3 4 0

Enter their first name:

SHRIKANT

Enter their net income for 2018 to claim certain credits:

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

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

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

1 ☐

Do not use this area



## Elections Canada (For more information, see "Elections Canada" under Step 1, in the guide.)

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

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

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors?.... Yes ☒ 1 No ☐ 2

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing the information with provincial/territorial election agencies, members of Parliament, registered political parties, and candidates at election time.

Do not use  
this area

172

171

## Step 1 – Identification and other information (continued)

### Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 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		
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		126	+	
Taxable capital gains (Complete Schedule 3.)		127	+	
Support payments received Total 156		128	+	
RRSP income (from all T4RSP slips)		129	+	
Other income Specify:		130	+	
Self-employment income				
Business income Gross 162		135	+	
Professional income Gross 164		137	+	
Commission income Gross 166		139	+	
Farming income Gross 168		141	+	
Fishing income Gross 170		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.)	=	000	▶ 147	+
Add lines 101, 104 to 143, and 147.				
This is your <b>total income</b> .	150	=	000	

**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 **000**

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 T229.)

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, which ever applies.)

222 +

Exploration and development expenses (Get and complete Form T1229.)

224 +

Other employment expenses

229 +

Clergy residence deduction (Get and complete Form T1233.)

231 +

Other deductions Specify:

232 +

Add lines 207 to 224, 229, 231, and 232.

233 = **000**

► – **000**

Line 150 minus line 233 (if negative, enter "0")

This is your **net income before adjustments**.

234 =

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 T4F 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 = **000**

### 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 = **000**

► – **000**

Line 236 minus line 257 (if negative, enter "0")

This is your **taxable income**.

260 = **000**

### 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.



**Information Return for Electronic Filing of  
an Individual's Income Tax and Benefit Return**

- The information found on this form corresponds to the tax year indicated on the right.
- Before you fill out this form, read the information and instructions on **page 2** of this form.
- Part **D** must be signed by the individual identified in Part **A** or by the individual's legal representative. Your electronic filer must fill out Parts **C** (prior to your return being submitted) and Part **E** (once your return has been submitted).
- Give the signed original of this form to your electronic filer and keep a copy for yourself.

**Tax year: 2018****Part A – Identification and address as shown on your return (mandatory)**

First name <b>SMITA</b>	Last name <b>VADNERE</b>	Social insurance number <b>5 5 0 1 3 3 5 2 4</b>
Mailing address: Apt no – Street no Street name <b>26 PENNYROYAL CRES</b>	PO Box RR City <b>BRAMPTON</b>	Prov./Terr <b>O N</b> Postal code <b>L 6 S 6 J 7</b>

**Get your CRA mail electronically delivered in My Account at [canada.ca/my-account](https://canada.ca/my-account) (optional)****Email address:** \_\_\_\_\_By providing an email address, I am registering to receive email notifications from the CRA and I agree to the Terms of use on **page 2** of this form.**Part B – Declaration of amounts from your General Income Tax and Benefit Return (mandatory)**

Enter the following amounts from your return, if applicable:

Total income (line 150) . . . . .	Refund (line 484) . . . . . <b>0.00</b>
Taxable income (line 260) . . . . .	or
Total federal non-refundable tax credits (line 350 of Schedule 1) . . . . . <b>3,542.70</b>	Balance owing (line 485) . . . . . <b>0.00</b>

**Part C – Electronic filer identification (mandatory)**By signing Part **D** below, I declare that the following person or firm is electronically filing the T1 return or the amended T1 return of the person named in Part **A**.  
Part **D** must be signed before the return is electronically transmitted.Name of person or firm: **V.P.PATEL,CPA** Electronic filer number: **F5864****Part D – Declaration and authorization (mandatory)**I declare that the information entered in Part **A**, **B** and **C** is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on **page 2** of this form, and that the electronic filer identified in Part **C** is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.

Signature (individual identified in Part A or legal representative)

Name and title of legal representative

Year Month Day

**Part E – Document Control number (mandatory)**The document control number generated for my electronic record: **F586418SMV023****Part F – Delivery of your notices of assessment and reassessment (a selection must be made)****How do you want to receive your notices of assessment and reassessment?****Select one of the following electronic options:**

- ☐ I am registering (as indicated in Part A above) or I am already registered to receive email notifications from the CRA and can view and access my notices of assessment and reassessment online.
- ☐ I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy.

**Provide your electronic filer with authorization** by filling out Form T1013, Authorizing or Cancelling a Representative.I understand that ticking the box above (✓) I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in **part C**. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see **page 2** of this form.**OR**☒ I would like to receive paper notices of assessment and reassessment through Canada Post.I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive email notifications from the CRA and I tick this box, I understand that I will **not** receive a copy of my notice through Canada Post.**Part G – Pre-authorized debit agreement (optional)****Do you want to pre-authorize the CRA to withdraw a specified amount from your bank account? If so, fill in the information below:**I hereby authorize the electronic filer to create this personal pre-authorized debit on my behalf. I authorize the CRA to automatically withdraw the funds from my bank account as per the agreement details listed below. I acknowledge that I have read and understood the information about pre-authorized debit on **page 2** of this form.

Signature

Year Month Day

One time payment for your Individual income tax (T1), to be withdrawn on Year Month Day, for the amount of

## Information and instructions

### Terms of use for Email Notifications

The Canada Revenue Agency (CRA) will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

### Part D – Declaration and authorization (mandatory)

If your return is being sent by EFILE, you have to fill out Parts **A**, **B**, and **D**. By signing Part **D**, you acknowledge that under the Income Tax Act you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request
- give the signed original of this form to the electronic filer named in Part **C**, and keep a copy for yourself

By signing Part **D**, you declare that the electronic filer named in Part **C** is electronically filing your T1 return or your amended T1 return on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer
- if necessary, give the electronic filer your personal taxpayer information

You also authorize the electronic filer to **correct errors if your return is rejected by making changes and transmitting your return again** so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part **B** is not changed by more than \$300.

By signing Part **D**, you declare that the electronic filer named in Part **C** is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options included on this form.

By signing Part **D**, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

In the case of a **trustee** or **legal representative** signing Part **D**, you declare that the information entered in Part **A** and the amounts showing in Part **B** are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the executor or legal representative for a **deceased person**, you must give a copy of the death certificate to the electronic filer.

If you are a **farmer**, and with your return you apply to participate in the AgriStability and AgriInvest programs, by signing Part **D**, you authorize the CRA to share information from your income tax return with the minister of Agriculture and Agri-Food Canada. You also authorize the minister to share the information with provincial ministers of agriculture and administrators of other federal and provincial farm programs. You further authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide as your application is processed.

For more information on confidentiality, refer to Form T1273, Statement A - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals at [canada.ca/cra-forms](http://canada.ca/cra-forms).

### Part F – Delivery of your notices of assessment and reassessment

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

#### Already registered to receive email notifications from the CRA?

If you are already registered to receive email notifications from the CRA, you must tick the first box in Part **F** on **page 1** of this form.

#### Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must select the second tick box in Part **F** on **page 1** of this form.

Your electronic filer must have a valid Form T1013, Authorizing or Cancelling a Representative on file with the CRA in order to receive your notices of assessment and reassessment.

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including discounters, named in Part **C**, the CRA **will not send you** a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you have not signed up for direct deposit, we will make the notice available electronically to your electronic filer and your refund cheque will be mailed to you. If your return is being discounted and you are receiving a tax refund, your refund and notice of assessment will be sent to the discounter. In order for your discounter to receive the Express NOA, please select the electronic option by ticking the second box in Part **F** on **page 1** of this form.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, WITB advance payment, or any other deemed overpayment of tax.

#### Paper notices of assessment and reassessment

If you tick the last box in Part **F** on **page 1** of this form, you will receive your notices of assessment and reassessment through Canada Post once your return or amended return has been assessed. If you have already registered to receive email notifications from the CRA and you have ticked this box, you will **not** receive a copy of your notice through Canada Post.

### Part G – Pre-authorized debit agreement (optional)

Pre-authorized debit (PAD) is an online payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined amount from your bank account to pay tax on a specific date.

#### To cancel or modify your PAD

If you would like to cancel or make changes to your PAD agreement, go to [canada.ca/my-cra-account](http://canada.ca/my-cra-account) and select CRA Login/Register. Any changes made will require 5 business days to take effect. You can also submit your request to the CRA by fax at **204-983-0924**, or mail it to the following address:

Pads Unit  
Revenue Processing Section  
Winnipeg Tax Centre  
66 Stapon Road  
Winnipeg MB R3C 3M2

Please note that changes submitted to the CRA by fax or mail may take up to 30 days to take effect. If you do not inform the CRA of such changes on time, you may be subject to a fee if the financial institution is unable to process a debit according to your agreement.

#### Recourse rights

You have the right to receive a reimbursement for any payment that is not authorized within the terms of this PAD agreement. For more information on your rights to cancel your PAD agreement or on your recourse rights, contact your financial institution or visit [payments.ca](http://payments.ca)

#### Account authorization

You guarantee that you have full authority for completing a pre-authorized debit from your bank account.

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	+	11,809	00 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
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	+		• 8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310	+		• 9
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312	+		• 10
on self-employment and other eligible earnings (Complete Schedule 13.)		317	+		• 11
Volunteer firefighters' amount		362	+		12
Search and rescue volunteers' amount		395	+		13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, <b>whichever is less.</b> )		363	+		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 <b>self, spouse or common-law partner, and your dependent children born in 2001 or later</b>	330				25
Enter \$2,302 or 3% of line 236 of your return, <b>whichever is less.</b>	–				26
Line 25 minus line 26 (if negative, enter "0")	=	000			27
Allowable amount of medical expenses for <b>other dependants</b> (Complete the Worksheet for Schedule 1.)	331	+			28
Add lines 27 and 28.	=	000	▶	332	+ 000 29
Add lines 1 to 24, and line 29.				335	= 23,618 00 30
Federal non-refundable tax credit rate			×	15%	31
Multiply line 30 by line 31.				338	= 3,542 70 32
Donations and gifts (Complete Schedule 9.)				349	+ 33
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.	<b>Total federal non-refundable tax credits</b>	350	=	3,542 70	34

Continue on the next page.



**Step B – Federal tax on taxable income**

Protected B when completed

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

35

Complete the appropriate column depending on the amount on line 35.

Line 35 is  
**\$46,605** or lessLine 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 35.000  
– 000

– 46,605.00

– 93,208.00

– 144,489.00

– 205,842.00

36

Line 36 minus line 37  
(cannot be negative)

= 000

=

=

=

=

37

Multiply line 38  
by line 39.

x 15%

x 20.5%

x 26%

x 29%

x 33%

38

= 000

=

=

=

=

39

+ 000

+ 6,991.00

+ 16,544.00

+ 29,877.00

+ 47,670.00

40

Add lines 40 and 41.

= 000

=

=

=

=

41

**Step C – Net federal tax**

Enter the amount from line 42.

43

Federal tax on split income (Get and complete Form T1206.)

424+

•44

Add lines 43 and 44.

404=

000

▶

000

45

Enter your total federal non-refundable tax credits  
from line 34 on the previous page.

350

3,542.70

46

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

425+

•47

Minimum tax carryover (Get and complete Form T691.)

427+

•48

Add lines 46, 47, and 48.

= 3,542.70

▶

– 3,542.70

49

Line 45 minus line 49 (if negative, enter "0")

Basic federal tax 429=

000

50

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

405–

51

Line 50 minus line 51 (if negative, enter "0")

Federal tax 406=

000

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=

000

▶

– 000

57

Line 52 minus line 57 (if negative, enter "0")

417=

000

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=

000

61

**Complete Form 428 to calculate provincial or territorial tax.**



# Ontario Tax

**Form ON428  
2018**
**Protected B** when completed

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

## Part A – Ontario non-refundable tax credits

		For internal use only	5605			
Basic personal amount		claim \$10,354	5804	10,354	00	1
Age amount (if born in 1953 or earlier) (use Worksheet ON428)		(maximum \$5,055)	5808	+		2
Spouse or common-law partner amount						
Base amount	9,671	00				
<b>Minus:</b> their net income from page 1 of your return	–					
<b>Result:</b> (if negative, enter "0")	=	8,792	00	(maximum \$8,792) ▶	5812	3
Amount for an eligible dependant						
Base amount	9,671	00				
<b>Minus:</b> their net income from line 236 of their return	–					
<b>Result:</b> (if negative, enter "0")	=	0	00	(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	+		• 6
Amount from line 310 of your federal Schedule 1			5828	+		• 7
Employment insurance premiums:						
Amount from line 312 of your federal Schedule 1			5832	+		• 8
Amount from line 317 of your federal Schedule 1			5829	+		• 9
Adoption expenses		(maximum \$12,632)	5833	+		10
Pension income amount		(maximum \$1,432)	5836	+		11
Disability amount (for self)						
(Claim <b>\$8,365</b> , 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 ( <b>attach</b> Schedule ON(S11))			5856	+		15
Amounts transferred from your spouse or common-law partner ( <b>attach</b> 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 <b>less</b> .	–					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.	=	0	00	▶	+	0
Add lines 1 to 16, and line 21.			5880	=	19,146	00
Ontario non-refundable tax credit rate				×	5.05%	23
Multiply line 22 by line 23.			5884	=	966	87
Donations and gifts:						
Amount from line 16 of your federal Schedule 9		×	5.05%	=		25
Amount from line 17 of your federal Schedule 9		×	11.16%	=	+	26
Add lines 25 and 26.	=	5896	=	0	00	▶
Add lines 24 and 27.				+	0	00
Enter this amount on line 40.			Ontario non-refundable tax credits	6150	=	966
					87	28

Continue on the next page.

**Part B – Ontario tax on taxable income**Enter your **taxable income** from line 260 of your return.

29

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

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

**Part C – Ontario tax**

Enter your Ontario tax on taxable income from line 36.

37

Enter your Ontario tax on split income from Form T1206.

**6151**

+

38

Add lines 37 and 38.

=

39

Enter your Ontario non-refundable tax credits from line 28.

–

**96687**

40

Line 39 minus line 40 (if negative, enter "0")

=

**000**

41

**Ontario minimum tax carryover:**

Amount from line 41

**000**

42

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.

–

**000**

43

Line 42 minus line 43 (if negative, enter "0").

=

44

Amount from line 427 of your federal Schedule 1

× 33.67% =

45

Amount from line 44 or 45, whichever is **less**.**6154**

–

46

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

=

47

**Ontario surtax**

Amount from line 47

48

Amount from line 38

–

49

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

=

**000**

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 **000** minus \$4,638) × 20% (if negative, enter "0") =

51

(Line 50 **000** minus \$5,936) × 36% (if negative, enter "0") =

+

52

Add lines 51 and 52.

=

**000**

▶

+

**000**

53

Add lines 47 and 53.

=

54

**Ontario dividend tax credit:**

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.

**6152**

–

**000**

55

Line 54 minus line 55 (if negative, enter "0")

=

56

**Ontario additional tax for minimum tax purposes:**

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 57 of Worksheet ON428.

+

57

Add lines 56 and 57.

=

58

Continue on the next page.

Enter the amount from line 58 on the previous page.

000 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 2 × \$442 =

+ 884 00 61

Reduction for dependants with a mental or physical impairment

Number of dependants 6097 × \$442 =

+ 62

Add lines 60, 61, and 62.

= 1,123 00 63

Amount from line 63

1,123 00 × 2 =

2,246 00 64

Amount from line 59

– 0 00 65

Line 64 minus line 65 (if negative, enter "0")

Ontario tax reduction

= 2,246 00 ▶

– 2,246 00 66

Line 59 minus line 66 (if negative, enter "0")

= 0 00 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")

= 0 00 69

**Part F – Community food program donation tax credit for farmers**

Enter the amount of qualifying donations that have also been claimed as charitable donations.

6098 × 25% =

– 70

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

= 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

= 0 00 73

Continue on the next page.

**Ontario Health Premium**

Enter the amount from line 29. \_\_\_\_\_

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

See the privacy notice on your return.



# Ontario Credits

**Form ON479  
2018**
**Protected B** when completed

Complete the calculations that apply to you and attach a copy of this form to your return.

For more information about these credits, see the related line in the "Information for residents of Ontario" section of your tax package.

Complete Form ON-BEN to apply for the Ontario trillium benefit and the Ontario senior homeowners' property tax grant.

## Ontario seniors' public transit tax credit

Amount paid in the year for eligible seniors' use  
of Ontario public transit services

(maximum \$3,000) **6305**   × 15% =   **1**

## Ontario political contribution tax credit

Ontario political contributions made in 2018

**6310**   **2**

Credit calculated for line 3 on Worksheet ON479

(maximum \$1,354) **3**

## Ontario focused flow-through share tax credit

Enter your total expenses from line 4 of Form T1221.

**6266**   × 5% =   **4**

Add lines 1, 3 and 4.

If you are **not** claiming Ontario tax credits for self-employed individuals,  
enter the amount from line 5 on line 479 of your return.

**5**

## Ontario tax credits for self-employed individuals

Number of eligible apprentices your business or partnership hired  
under the Ontario apprenticeship training tax credit program

**6324**

Number of eligible work placements your business or partnership is  
claiming under the Ontario co-operative education tax credit program

**6325**

Are you claiming one or more of these tax credits as a member  
of a partnership?

**6326** 1 ☐ Yes 2 ☐ No

If **yes**, enter the nine digits of your business number.

**6327**

## Ontario apprenticeship training tax credit

Credit calculated for line 6 on Worksheet ON479

**6322** +   **• 6**

## Ontario co-operative education tax credit

Credit calculated for line 7 on Worksheet ON479

**6320** +   **• 7**

Add lines 5, 6, and 7.

Enter the result on **line 479** of your return.

**Ontario credits** **8**

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](https://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**

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
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

**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:



**T1-2018 Amounts for Spouse or Common-law Partner and Dependants****Schedule 5**

See the guide to find out if you can claim an amount on line 303, 304, 305, or 307 of Schedule 1. For each dependant claimed, provide the details requested below. **Attach a copy of this schedule to your return.**

**Line 303 - Spouse or common-law partner amount**

Did your marital status change to other than married or common-law in 2018?

If **yes**, tick this box ☒ **5522** and enter the date of the change     (MMDD)

Base amount

**11,80900** 1

If you are entitled to the family caregiver amount, enter \$2,182

**5109** + 2

Add lines 1 and 2.

= **11,80900** 3

Spouse's or common-law partner's net income from page 1 of your return

- 4

Line 3 minus line 4 (if negative, enter "0")

= **11,80900** 5

Enter this amount on line 303 of your Schedule 1.

**Line 304 - Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older**

Complete this calculation only if you entered \$2,182 on line 5109 or line 5110 of this schedule for a person whose net income is between \$7,005 and \$23,391

Base amount

1

Net income of this person (line 236 of his or her return)

- 2

Line 1 minus line 2 (if negative, enter "0").

(maximum \$6,986)

= 3

If you claimed this person on line 303 or 305 of Schedule 1, enter the amount you claimed.

- 4

Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")

= 5

Enter this amount on line 304 of your Schedule 1.

**Line 305 - Amount for an eligible dependant**

Did your marital status change to other than married or common-law in 2018?

If **yes**, tick this box ☒ **5529** and enter the date of the change     (MMDD)

**provide the requested information and complete the following calculation for this dependant.**

First name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Last name:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>
Address:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

Base amount

1

If you are entitled to the family caregiver amount, enter \$2,182

**5110** + 2

Add lines 1 and 2.

= 3

Dependant's net income (line 236 of his or her return)

**5106** - 4

Line 3 minus line 4 (if negative, enter "0")

= 5

Enter this amount on line 305 of your Schedule 1.

**Note:** If the dependant is your or your spouse's or common-law partner's infirm child under 18 years of age, you must claim the Canada caregiver amount on line 367, and not on line 5110.

Line 307 – Canada caregiver amount for other infirm dependants age 18 or older

Provide the requested information and complete the following calculation for each dependant.

1)

First name:	Year of birth	Relationship to you
Last name:	<div><div></div><div></div><div></div><div></div></div>	
Address:		

Base amount  
Infirm dependant's net income (line 236 of his or her return)  
Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$6,986)

	23,391	00	1
-			2
=			3

2)

First name:	Year of birth	Relationship to you
Last name:	<div><div></div><div></div><div></div><div></div></div>	
Address:		

Base amount  
Infirm dependant's net income (line 236 of his or her return)  
Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$6,986)

	23,391	00	1
-			2
=			3

3)

First name:	Year of birth	Relationship to you
Last name:	<div><div></div><div></div><div></div><div></div></div>	
Address:		

Base amount  
Infirm dependant's net income (line 236 of his or her return)  
Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$6,986)

	23,391	00	1
-			2
=			3

Add amount 3 from above calculation, enter the result on line 307 of Schedule 1.

--	--

Enter the total number of dependants for whom you are claiming an amount at line 307 of schedule 1.

5112	
------	--