

Canada Revenue
AgencyAgence du revenu
du Canada

2018

Income Tax and Benefit Return

Step 1 – Identification and other information

ON 7

Identification

Print your name and address below.

First name and initial

Darryl

Last name

Ross

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

96 Stonebriar dr.

PO Box

RR

City

Nepean

Prov./Terr.

O N

Postal code

K 2 G 5 Y 1

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: darrylondunlin@gmail.com

Information about your residence

Enter your province or territory of residence on **December 31, 2018**:

Ontario

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

If you were self-employed in 2018, enter the province or territory where your business had a permanent establishment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2018**, enter the date of:Month Day
entry

or

Month Day
departure

Information about you

Enter your social insurance number (SIN):

5 0 4 4 4 9 4 2 2

Year Month Day

Enter your date of birth:

1 9 7 9 0 2 0 5

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒☐

Is this return for a deceased person?

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

Year Month Day

Marital status

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

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

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

Enter their SIN:

Enter their first name:

Enter their net income for 2018 to claim certain credits:

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

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

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

1 ☐

Do not use this area



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

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

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

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

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

Do not use this area

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	79,164	71
Commissions included on line 101 (box 42 of all T4 slips)	102		
Wage loss replacement contributions (See line 101 in the guide.)	103		
Other employment income	104 +		
Old age security pension (box 18 of the T4A(OAS) slip)	113 +		
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152		
Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)	115 +		
Elected split-pension amount (Get and complete Form T1032.)	116 +		
Universal child care benefit (UCCB) (See the RC62 slip.)	117 +		
UCCB amount designated to a dependant	185		
Employment insurance and other benefits (box 14 of the T4E slip)	119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)	120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (Complete the Worksheet for the return.)	121 +		
Net partnership income: limited or non-active partners only	122 +		
Registered disability savings plan income (box 131 of the T4A slip)	125 +		
Rental income Gross 160	Net 126 +		
Taxable capital gains (Complete Schedule 3.)	127 +		
Support payments received Total 156	Taxable amount 128 +		
RRSP income (from all T4RSP slips)	129 +		
Other income	130 +		
Self-employment income			
Business income Gross 162	Net 135 +		
Professional income Gross 164	Net 137 +		
Commission income Gross 166	Net 139 +		
Farming income Gross 168	Net 141 +		
Fishing income Gross 170	Net 143 +		
Workers' compensation benefits (box 10 of the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +		
Add lines 144, 145, and 146. (See line 250 on this return.)	=	147 +	
Add lines 101, 104 to 143, and 147.	This is your total income. 150 =	79,164	71

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	79,164	71
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206	10,581	00
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207	10,145	83
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	+	1,154 74
Universal child care benefit repayment (box 12 of all RC62 slips)	213	+	
Child care expenses (Get and complete Form T778.)	214	+	
Disability supports deduction (Get and complete Form T929.)	215	+	
Business investment loss Gross 228 Allowable deduction	217	+	
Moving expenses (Get and complete Form T1-M.)	219	+	
Support payments made Total 230 3,600 00 Allowable deduction	220	+	
Carrying charges and interest expenses (Complete the Worksheet for the return.)	221	+	
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	222	+	
Exploration and development expenses (Get and complete Form T1229.)	224	+	
Other employment expenses	229	+	
Clergy residence deduction (Get and complete Form T1223.)	231	+	
Other deductions	232	+	
Add lines 207 to 224, 229, 231, and 232.	233	=	11,300 57
Line 150 minus line 233 (if negative, enter "0") This is your net income before adjustments .	234	=	67,864 14
Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)	235	–	
Line 234 minus line 235 (if negative, enter "0") This is your net income .	236	=	67,864 14

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	256	+	
Add lines 244 to 256.	257	=	
Line 236 minus line 257 (if negative, enter "0") This is your taxable income .	260	=	67,864 14

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.

Step 7 – Refund or balance owing

Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0".)	420	8,880	72
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	421	+	
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)	430	+	
Social benefits repayment (amount from line 235)	422	+	
Provincial or territorial tax (Attach Form 428, even if the result is "0".)	428	+	4,350 53
Add lines 420, 421, 430, 422, and 428. This is your total payable .	435	=	13,231 25 •
Total income tax deducted (amounts from all Canadian slips)	437	16,443	41 •
Refundable Quebec abatement (See line 440 in the guide.)	440	+	
CPP overpayment (See line 308 in the guide.)	448	+	7 14 •
Employment insurance overpayment (See line 312 in the guide.)	450	+	3 51 •
Climate action incentive (Complete Schedule 14.)	449	+	154 00 •
Refundable medical expense supplement (Complete the Worksheet for the return.)	452	+	
Working income tax benefit (WITB) (Complete Schedule 6.)	453	+	
Refund of investment tax credit (Get and complete Form T2038(IND).)	454	+	
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	456	+	
Employee and partner GST/HST rebate (Get and complete Form GST370.)	457	+	
Eligible educator school supply tax credit			
Supplies expenses (maximum \$1,000) 468 × 15% =	469	+	
Tax paid by instalments	476	+	
Provincial or territorial credits (Complete Form 479, if it applies.)	479	+	
Add lines 437 to 457, and 469 to 479. These are your total credits .	482	=	16,608 06 ▶
Line 435 minus line 482 This is your refund or balance owing .		=	(3,376 81)


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 3,376 81 •	Balance owing 485 •
For more information on how to make your payment, see line 485 in the guide or go to canada.ca/payments . Your payment is due no later than April 30, 2019.	

Direct deposit – Enrol or updateBy providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number 460 (5 digits)	Institution number 461 (3 digits)	Account number 462 (maximum 12 digits)
------------------------------	-----------------------------------	--

 Ontario Ontario opportunities fund	Amount from line 484 above	3,376 81 1
You can help reduce Ontario's debt by completing this area to donate some or all of your 2018 refund to the Ontario opportunities fund. Please see the provincial pages for details.	Your donation to the Ontario opportunities fund 465	— • 2
	Net refund (line 1 minus line 2) 466	= 3,376 81 • 3

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

Sign here

It is a serious offence to make a false return.

Telephone number: 613 762-2067

Date

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

490 Was a fee charged? Yes ☐ 1 No ☐ 2

489 EFILE number (if applicable):

Name of tax professional:

Telephone number:

Personal information (including the SIN as a personal identifier) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities. This includes administering benefits, audit, compliance, and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at canada.ca/cra-info-source.

Do not use this area	487 <input type="checkbox"/>	488 <input type="checkbox"/>	486
-----------------------------	------------------------------	------------------------------	-----

T1-2018**Federal Tax****Schedule 1**

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

Claim only the credits that apply to you.

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

Step A – Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300	11,809	00	1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.) (maximum \$7,333)		301+			2
Spouse or common-law partner amount (Complete Schedule 5.)		303+			3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		304+			4
Amount for an eligible dependant (Complete Schedule 5.)		305+			5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		307+			6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount	352	×	\$2,182	=	367+
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+	2,593	80	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+	858	22	10
on self-employment and other eligible earnings (Complete Schedule 13.)		317+			11
Volunteer firefighters' amount		362+			12
Search and rescue volunteers' amount		395+			13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)		363+	1,195	00	14
Home accessibility expenses (Complete the Worksheet for Schedule 1.) (maximum \$10,000)		398+			15
Home buyers' amount		369+			16
Adoption expenses		313+			17
Pension income amount (Complete the Worksheet for Schedule 1.) (maximum \$2,000)		314+			18
Disability amount (for self) (Claim \$8,235 or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316+			19
Disability amount transferred from a dependant (Complete the Worksheet for Schedule 1.)		318+			20
Interest paid on your student loans (See Guide P105.)		319+			21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		323+			22
Tuition amount transferred from a child		324+			23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		326+			24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later	330				25
Enter \$2,302 or 3% of line 236 of your return, whichever is less.	–	2,035	92		26
Line 25 minus line 26 (if negative, enter "0")	=				27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)	331+				28
Add lines 27 and 28.	=				332+
Add lines 1 to 24, and line 29.		335=	16,456	02	30
Federal non-refundable tax credit rate		×	15%		31
Multiply line 30 by line 31.		338=	2,468	40	32
Donations and gifts (Complete Schedule 9.)		349+			33
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.	Total federal non-refundable tax credits	350=	2,468	40	34

Continue on the next page.

Step B – Federal tax on taxable incomeEnter your **taxable income** from line 260 of your return.67,864 14 **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.

Line 36 minus line 37 (cannot be negative)

Multiply line 38 by line 39.

Add lines 40 and 41.

		67,864 14								36
–	0.00	–	46,605.00	–	93,208.00	–	144,489.00	–	205,842.00	37
=		=	21,259 14	=		=		=		38
x	15%	x	20.5%	x	26%	x	29%	x	33%	39
=		=	4,358 12	=		=		=		40
+	0.00	+	6,991.00	+	16,544.00	+	29,877.00	+	47,670.00	41
=		=	11,349 12	=		=		=		42

Step C – Net federal tax

Enter the amount from line 42.

11,349 12 **43**

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

424 + **44**

Add lines 43 and 44.

404 = 11,349 12 **45**

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

350 2,468 40 **46**

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

425 + **47**

Minimum tax carryover (Get and complete Form T691.)

427 + **48**

Add lines 46, 47, and 48.

= 2,468 40 **49**

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

Basic federal tax 429 = 8,880 72 **50**

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

405 – **51**

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

Federal tax 406 = 8,880 72 **52**

Total federal political contributions (attach receipts)

409 **53**

Federal political contribution tax credit (Complete the Worksheet for Schedule 1.)

(maximum \$650) **410** **54**

Investment tax credit (Get and complete Form T2038(IND).)

412 + **55**

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

Net cost of shares of a provincially registered fund

413 Allowable credit **414** + **56**

Add lines 54, 55, and 56.

416 = **57**

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

417 = 8,880 72 **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 = 8,880 72 **61****Complete Form 428 to calculate provincial or territorial tax.**

T1-2018

Canada Pension Plan Contributions and Overpayment for 2018

Schedule 8

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

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

Complete the parts that apply to you.

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

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

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

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

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

For more information, see line 222 in the guide.

Part 1 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If in 2018 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

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

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

If you had **both** employment income and self-employment income in 2018 and wanted to elect to stop paying CPP contributions in 2018, or to revoke in 2018 an election made in a prior year, you should have completed Form CPT30 in 2018. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2018 but your intent was to elect in 2018 to stop paying CPP contributions or to revoke an election made in a prior year on your self-employment income before you became employed, enter in **box 372** below the month you want to stop contributing, or if you want to revoke in 2018 an election made in a prior year, enter in **box 374** below the month you want to resume contributing. If you did not complete and submit Form CPT30 for 2018 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2018 on this schedule. To be valid, an election or revocation that begins in 2018 must be filed on or before June 15, 2020.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 372.

Month
372

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

Month
374

Continue on the next page.

Part 2 – Determine the number of months for the CPP calculationEnter 12 in box A **unless** one or more of the situations below apply:

- if you turned 18 years of age in 2018, enter the number of months in the year after the month you turned 18
- if for all of 2018 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2018, enter the number of months during which you were not receiving a disability pension
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2018, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2018 and have an entry in box 372, enter the number of months in the year prior to the month you entered in box 372
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0"
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2018, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2018 and have an entry in box 374, enter the number of months in the year after and including the month you entered in box 374
- if you turned 70 years of age in 2018 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age
- if for all of 2018 you were 70 years of age or older, enter "0"
- if the individual died in 2018, enter the number of months in the year up to and including the month the individual died

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

12 A

Part 3 – Calculating your CPP contributions and overpayment on employment incomeEnter your yearly maximum **CPP** pensionable earnings
(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$55,900)

55,900 00 1

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

5549 56,111 51 2

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

55,900 00 3

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

(maximum \$3,500)

– 3,500 00 4

Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0") (maximum \$52,400)

= 52,400 00 5

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

5034 2,600 94 • 6

Required contributions on CPP pensionable earnings:
Multiply the amount from line 5 by 4.95%.

(maximum \$2,593.80)

– 2,593 80 7

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

CPP overpayment

= 7 14 8

If you are **self-employed** and/or you are **electing to pay additional** CPP contributions on other earnings, enter the amount, in dollars and cents, from line 6 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of your Form 428. Then continue with Part 5.Otherwise, enter the amount, in dollars and cents, from line 6 or line 7, **whichever is less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of your Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions. See Form CPT20, Election To Pay Canada Pension Plan Contributions.**Monthly proration table for 2018**

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

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

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

Pensionable net self-employment earnings ⁽²⁾
(amounts from line 122 and lines 135 to 143 of your return)

Employment earnings **not shown** on a T4 slip on which you elect to pay additional CPP contributions.
(Get and complete Form CPT20.)

Add lines 1 and 2 (if negative enter "0").

CPP pensionable earnings (maximum \$55,900) ⁽²⁾

Basic exemption

(maximum \$3,500) ⁽²⁾

Line 3 minus line 4

(maximum \$52,400)

CPP rate

CPP contributions payable on self-employment and other earnings:

Multiply line 5 by line 6. Enter this amount on line 421 of your return.

Deduction and tax credit for CPP contributions on self-employment and other earnings:

Multiply the amount from line 7 by 50%.

Enter the amount, in dollars and cents, from line 8 on line 222 of your return and on line 310 of your Schedule 1.

⁽²⁾ Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2018).

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

Pensionable net self-employment earnings ⁽³⁾
(amounts from line 122 and lines 135 to 143 of your return)

Employment earnings **not shown** on a T4 slip on which you elect to pay additional CPP contributions
(Get and complete Form CPT20.)

Employment earnings **shown** on a T4 slip on which you elect to pay additional CPP contributions.
(Get and complete Form CPT20.)

Add lines 1, 2, and 3.

Enter the amount from line 6 of Part 3.

Actual CPP contributions

If the amount on line 8 of Part 3 is positive, complete lines 6 to 8.

Otherwise, enter "0" on line 8 and continue on line 9.

Enter the amount from line 5 above.

Enter the amount from line 7 of Part 3.

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

Line 5 minus line 8

Multiply the amount from line 9 by 20.202.

Enter the amount from line 1 of Part 3.

CPP pensionable earnings

Enter the amount from line 4 of Part 3.

Basic exemption

Line 11 minus line 12 (if negative, enter "0")

(maximum \$52,400)

Enter the amount from line 10.

Line 13 minus line 14 (if negative, enter "0")

Enter the amount from line 4 or line 15, **whichever is less**.

If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19.

Otherwise, enter "0" on line 19 and continue on line 20.

Line 4 of Part 3 minus line 2 of Part 3

Line 4 minus line 13 (if negative, enter "0")

Line 17 minus line 18 (if negative, enter "0")

Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")

Multiply the amount from line 20 by 9.9%.

Multiply the amount from line 8 of Part 3 (if positive only) by 2.

CPP contributions payable on self-employment and other earnings:

Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. ⁽⁴⁾

Deduction and tax credit for CPP contributions on self-employment and other earnings:

Multiply the amount from line 23 by 50%.

Enter the amount, in dollars and cents, from line 24 on line 222 of your return and on line 310 of your Schedule 1.

⁽³⁾ Self-employment earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2018).

⁽⁴⁾ If the result on line 23 is negative, you may have an overpayment. If so, the CRA will calculate it for you.

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

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

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

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

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

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

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

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

Eligible spouse or common-law partner

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

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

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

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

Qualified dependant

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

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

Single parents of a qualified dependant

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

Shared custody

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

Supplement for residents of small and rural communities

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

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

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

Step 1 – Calculating your basic climate action incentive

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

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

Did you **reside outside** of a census metropolitan area on December 31, 2018, as defined by Statistics Canada?

6014 Yes ☐ 1 No ☒ 2

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

Enter the amount from line 5.

154	00	×	10% =	+		6
-----	----	---	-------	---	--	---

Step 3 – Calculating your total climate action incentive

Add lines 5 and 6.

Enter this amount on line 449 of your return.

=	154	00	7
---	-----	----	---

See the privacy notice on your return.



Ontario Tax

**Form ON428
2018**
Protected B when completed

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

Part A – Ontario non-refundable tax credits

		For internal use only	5605			
Basic personal amount		claim \$10,354	5804	10,354	00	1
Age amount (if born in 1953 or earlier) (use Worksheet ON428)		(maximum \$5,055)	5808	+		2
Spouse or common-law partner amount						
Base amount	9,671	00				
Minus: their net income from page 1 of your return	–					
Result: (if negative, enter "0")	=		(maximum \$8,792) ▶	5812	+	3
Amount for an eligible dependant						
Base amount	9,671	00				
Minus: their net income from line 236 of their return	–					
Result: (if negative, enter "0")	=		(maximum \$8,792) ▶	5816	+	4
Ontario caregiver amount (use Worksheet ON428)			5819	+		5
CPP or QPP contributions:						
Amount from line 308 of your federal Schedule 1			5824	+	2,593	80 • 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	+	858	22 • 8
Amount from line 317 of your federal Schedule 1			5829	+		• 9
Adoption expenses		(maximum \$12,632)	5833	+		10
Pension income amount		(maximum \$1,432)	5836	+		11
Disability amount (for self)						
(Claim \$8,365 , or if you were under 18 years of age, use Worksheet ON428.)			5844	+		12
Disability amount transferred from a dependant (use Worksheet ON428)			5848	+		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		14
Your unused tuition and education amounts (attach Schedule ON(S11))			5856	+		15
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))			5864	+		16
Medical expenses:						
(Read line 5868 in your income tax package.)			5868			17
Enter \$2,343 or 3% of line 236 of your return, whichever is less .	–	2,035			92	18
Line 17 minus line 18 (if negative, enter "0")	=					19
Allowable amount of medical expenses for other dependants (use Worksheet ON428)			5872	+		20
Add lines 19 and 20.	5876	=		▶	+	21
Add lines 1 to 16, and line 21.			5880	=	13,806	02 22
Ontario non-refundable tax credit rate				×	5.05%	23
Multiply line 22 by line 23.			5884	=	697	20 24
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	=		▶	+	27
Add lines 24 and 27.						
Enter this amount on line 40.			Ontario non-refundable tax credits	6150	=	697 20 28

Continue on the next page.

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

67,864 | 14 | 29

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

Line 29 is
\$42,960 or lessLine 29 is more than
\$42,960 but not
more than **\$85,923**Line 29 is more than
\$85,923 but not
more than **\$150,000**Line 29 is more than
\$150,000 but not
more than **\$220,000**Line 29 is more
than **\$220,000**

Amount from line 29			67,864	14							30	
Line 30 minus line 31 (cannot be negative)	—	0.00	—	42,960	00	—	85,923	00	—	150,000	00	31
	=		=	24,904	14	=			=			32
	x	5.05%	x	9.15%		x	11.16%		x	12.16%		33
Multiply line 32 by line 33.	=		=	2,278	73	=			=			34
Add lines 34 and 35.	+	0.00	+	2,169	00	+	6,101	00	+	13,252	00	35
Ontario tax on taxable income	=		=	4,447	73	=			=			36

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 36.

4,447 | 73 | 37

Enter your Ontario tax on split income from Form T1206.

6151 + | 38

Add lines 37 and 38.

= 4,447 | 73 | 39

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

– 697 | 20 | 40

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

= 3,750 | 53 | 41

Ontario minimum tax carryover:

Amount from line 41

3,750 | 53 | 42

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

– | 43

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

= 3,750 | 53 | 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")

= 3,750 | 53 | 47

Ontario surtax

Amount from line 47

3,750 | 53 | 48

Amount from line 38

– | 49

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

= 3,750 | 53 | 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 3,750 | 53 minus \$4,638) × 20% (if negative, enter "0") =

51

(Line 50 3,750 | 53 minus \$5,936) × 36% (if negative, enter "0") =

+ 52

Add lines 51 and 52.

= 53

Add lines 47 and 53.

+ 54

Ontario dividend tax credit:

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

6152 – | 55

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

= 3,750 | 53 | 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.

= 3,750 | 53 | 58

Continue on the next page.

Enter the amount from line 58 on the previous page.

3,750 53 59

Part D – Ontario tax reductionEnter "0" on line 66 if **any** of the following applies to you:

- You were not a resident of Canada at the beginning of the year;
- You were not a resident of Ontario on December 31, 2018;
- There is an amount on line 57;
- The amount on line 59 is "0";
- Your return is filed for you by a trustee in bankruptcy;
- You are not claiming an Ontario tax reduction.

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

Basic reduction

239 00 60

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

Reduction for dependent children born in 2000 or later

Number of dependent children **6269** × \$442 = + 61

Reduction for dependants with a mental or physical impairment

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

Add lines 60, 61, and 62.

= 239 00 63

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

Amount from line 59 3,750 53 65

Line 64 minus line 65 (if negative, enter "0") **Ontario tax reduction** = 66

Line 59 minus line 66 (if negative, enter "0") = 3,750 53 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")

= 3,750 53 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") = 3,750 53 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 + 600 00 72

Add lines 71 and 72.

Enter the result on **line 428** of your return. **Ontario tax** = 4,350 53 73

Continue on the next page.

Ontario Health Premium

Enter the amount from line 29. 67,864 | 14

Go to the line on the chart below that corresponds to your taxable income from line 260 of your return.
If there is an Ontario health premium amount on that line, enter that amount on line 72.
If not, enter your taxable income in the first box on the line that corresponds to your taxable income and complete the calculation.
Enter the result on line 72.

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

See the privacy notice on your return.

**Alternative Minimum Tax**

- Use this form to calculate your 2018 federal tax payable under alternative minimum tax. If you are completing a return for a trust, use Schedule 12 of the T3 package.
- Complete parts 1, 2, and 8 if you do not have to pay minimum tax in 2018 and you are applying a minimum tax carryover from previous years against your 2018 tax payable.
- Alternative minimum tax does not apply to a person who died in 2018 or to returns filed under subsections 70(2) or 150(4), or under paragraphs 104(23)(d) or 128(2)(e) of the Income Tax Act (the Act).
- If you had business income in 2018 from a province or territory other than the one in which you lived at the end of the year, or from another country, you may also have to complete and attach a copy of Form T2203, Provincial and Territorial Taxes for 2018 – Multiple Jurisdictions.
- Attach a completed copy of this form to your 2018 return.

Part 1 – Adjusted taxable income and minimum amount

Taxable income from line 260 of your return, or the amount you would have entered on line 260 if the instruction "if negative, enter '0' on lines 236 and 260 were replaced with the instruction "if negative, enter the result in brackets". 67,864 | 14 | 1

Film property ⁽¹⁾

Capital cost allowance (CCA) and carrying charges claimed on certified film property acquired before March 1996 (usually included on lines 221 and 232 of your return)

Net income from film property before CCA and carrying charges (if negative, enter "0") ⁽²⁾ 2
3
 Line 2 minus line 3 (if negative, enter "0") 6782 = ▶ + 4

Rental and leasing property ⁽¹⁾

Capital cost allowance (CCA) and carrying charges claimed on rental and leasing property (included on line 126 of your return)

Net income from rental and leasing property before CCA and carrying charges (if negative, enter "0") ⁽²⁾ 5
6
 Line 5 minus line 6 (if negative, enter "0") 6783 = ▶ + 7

Tax shelters, limited partnerships, and non-active partners

Losses from partnerships that are tax shelters ⁽³⁾

Amounts deductible for properties that are tax shelters ⁽⁴⁾ 8
9

Carrying charges for acquiring an interest in a partnership of which you are a limited or non-active partner, or which owns a rental or leasing property or a film property (included on line 221 of your return) ⁽⁵⁾ 10

Add lines 8 to 10. 6784 = ▶ + 11

Resource property and flow-through shares

Total of all resource expenditures, depletion allowances, and carrying charges for resource property and flow-through shares (included on lines 221, 224, and 232 of your return)

Income (including royalties) from production of petroleum, natural gas, and minerals, before carrying charges, resource expenditures, and depletion allowances included on line 12 (if negative, enter "0") 12
13

Income from dispositions of foreign resource properties, and recovery of exploration and development expenses (if negative, enter "0") 14

Income from property, or from a business of selling the product of property, described in Class 43.1 or 43.2 in Schedule II to the Income Tax Regulations (if negative, enter "0") 15

Add lines 13, 14, and 15. 16

Line 12 minus line 16 (if negative, enter "0") 6786 = ▶ + 17

Add lines 1, 4, 7, 11, and 17. 67,864 | 14 | 18

Do not use this area 6790

- (1) If you are a member of a partnership, include your share of the income and deductions for the partnership's fiscal period ending in 2018. Do not include any amounts that you have to include on lines 8 to 10 of this form.
- (2) For film property and rental and leasing property, first add income from these investments (before CCA or carrying charges, if they apply) and net taxable capital gains, if any, from dispositions of such investments. Then subtract losses from these investments (before CCA or carrying charges, if they apply). If the result is negative, enter "0".
- (3) If your interest in the partnership is in a tax shelter that the partnership holds, include on line 8 your share of the net losses of the partnership from each source (allowable capital losses, business losses, and property losses) that is more than the amount allowed under paragraph 127.52(1)(c.1) of the Act. Generally, the amount allowed under that paragraph should correspond with the net taxable capital gains that were attributed to you by the partnership or that you have realized on the disposition of your interest in the partnership. These losses are generally reported on line 122 of your return, except rental (line 126) and farming losses (line 141).
- (4) Also include all other amounts deducted for property for which an identification number is required to be, or has been, obtained under section 237.1 of the Act, such as carrying charges for the acquisition of the property. Include amounts from Form T5004, Claim For Tax Shelter Loss or Deduction, that you claimed as an income deduction or a loss on your return. Do not include amounts that you have to include on any other line of this form.
- (5) Enter on this line carrying charges for the acquisition of an interest in a partnership of which you were a limited or non-active partner, or in a partnership that owns a rental or leasing property or a film property. Include only carrying charges that are more than your share of the partnership's income.

Part 1 – Adjusted taxable income and minimum amount (continued)

Amount from line 18 on the previous page

67,864 14 19

Non-taxable part of capital gains reported in the year

Amount from line 197 on Schedule 3 of your return (if negative, enter "0" on line 27).

Do not include a reserve from any year before 1986.

20

Capital gains (or losses) arising from mortgage foreclosures and conditional sales reposessions from lines 124 and 155 of Schedule 3

21

Part of total capital gains included on line 19 that is exempt from Canadian tax under a tax treaty (included on line 256 of your return)

6788 +

22

Capital gains on gifts of property to qualified donees ⁽⁶⁾

6789 +

23

Certain capital gains from graduated rate estates (for details, contact its legal representative)

6787 +

24

Add lines 21 to 24.

=

▶

-

25

Line 20 minus line 25 (this amount can be negative)

=

26

Multiply line 26 by 30% (do not show the result in brackets).

a)

Enter the amount from line 127 of your return.

b)

If line 26 is positive, enter the amount from line a).

If line 26 is negative, enter the amount from line a) or b), whichever is less, and show it in brackets.

+

27

Security options deduction under paragraph 110(1)(d) included on line 249 of your return (total of all amounts in box 39 of your T4 slips plus 50% of the amount on line 2 of Form T1212, Statement of Deferred Security Options Benefits)

5569

28

Gifts of securities acquired under a security option plan included on line 249 of your return

5570

29

Amount from line 28

30

Amount from line 29

-

31

Line 30 minus line 31 (if negative, enter "0")

=

32

Multiply line 32 by 40%.

+

33

Line 29 plus line 33

=

▶

-

34

Line 28 minus line 34 (if negative, enter "0")

=

▶

+

35

Security options deduction under paragraph 110(1)(d.1) included on line 249 of your return (total of all amounts in box 41 of your T4 slips)

36

Deduction included on line 249 of your return for a security received as a prospector or grubstaker

+

37

Deduction included on line 249 of your return for certain dispositions of securities received from a deferred profit-sharing plan

+

38

Add lines 36 to 38.

5571 =

39

Multiply line 39 by 60%.

+

40

If you claimed limited partnership losses incurred in another year on line 251 of your 2018 return and you have not filed an election ⁽⁷⁾, indicate the full amount of these losses incurred prior to 2012. Add to this amount the part of any losses incurred after 2011 that you claimed from partnerships that are tax shelters. ⁽⁸⁾

c)

If you claimed limited partnership losses incurred in another year on line 251 of your 2018 return and you filed an election ⁽⁷⁾, indicate the part of these losses from 2006 to 2017 that were from partnerships that are tax shelters. Add to this amount the full amount of limited partnership losses claimed that were incurred prior to 2006. ⁽⁸⁾

6792

d)

Enter the amount from line c) or line d), whichever applies to your situation.

e)

If you claimed non-capital losses incurred in another year on line 252 of your 2018 return, indicate the part of those losses that resulted from CCA or carrying charges claimed on multiple-unit residential buildings, rental and leasing property, certified feature films, or certified productions, as well as the part for resource expenditures and depletion allowances. ⁽⁸⁾

+

f)

Line e) plus line f).

=

▶

+

41

Add lines 19, 27, 35, 40, and 41. ⁽⁹⁾

=

67,864

14

42

(6) This amount includes amounts from lines 1 and 2 of Column 8 of Form T1170 as well as gifts of property to a qualified donee not included on Form T1170 (for example, gifts of listed personal property or other capital property).

(7) You can no longer file an election. The deadline for filing an election to restrict your limited partnership losses for partnerships that are tax shelters was March 11, 2014.

(8) Calculate the limited partnership losses and/or restricted farm losses, farm losses, and non-capital losses for other years from CCA and carrying charges, using the rules in effect for the year. If you need help, contact us.

(9) If you elect under section 40 of the Income Tax Application Rules, include the elected income in the total on line 42.

Part 1 – Adjusted taxable income and minimum amount (continued)

Amount from line 42 on the previous page		67,864		14	43		
Amount from line 120 of your return							
Amount from line 180 of your return	–	× 13.7931% =			g)		
Amount from line 120 minus the amount from line 180 of your return	=	× 27.5362% =	+		h)		
Line g) plus line h)		=			▶		
Amount from line 217 of your return		× 60% =	+		44		
Net non-deducted capital losses from line 156 in Part 9 (10)			+		45		
Add lines 44 to 46.			=		46		
Line 43 minus line 47 (if negative, enter "0")					▶ –		
					47		
Adjusted taxable income					= 67,864	14 48	
Basic exemption					– 40,000,00	49	
Line 48 minus \$40,000 (if negative, enter "0")					Net adjusted taxable income	= 27,864	14 50
<p>If line 50 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum-tax carryover from previous years against your 2018 tax payable, complete parts 2 and 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual.</p>							
Federal tax rate					× 15%	51	
Gross minimum amount: multiply line 50 by 15%					= 4,179	62 52	
Total non-refundable tax credits from line 350 of your Schedule 1					2,468	40 53	
Enter the total of lines 314, 318, 324, and 326 of your Schedule 1.						54	
Federal tax rate					× 15%	55	
Multiply line 54 by 15%.					=	▶ –	
Line 53 minus line 56 (11)					= 2,468	40 56	
Line 52 minus line 57 (if negative, enter "0")					– 2,468	40 57	
Minimum amount					= 1,711	22 58	
<p>If line 58 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum-tax carryover from previous years against your 2018 tax payable, complete parts 2 and 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual.</p>							

Part 2 – Basic federal tax

Enter the amount from line 404 of your Schedule 1.		11,349		12	59
Total non-refundable tax credits from line 350 of your Schedule 1		2,468	40		60
Dividend tax credit: amount from line 425 of your Schedule 1		+			61
Line 60 plus line 61		= 2,468	40		▶ –
Line 59 minus line 62					– 2,468
Tax payable before minimum tax carryover					40 62
Minimum tax carryover applied in 2018 from line 124 in Part 8					= 8,880
Line 63 minus line 64					72 63
Basic federal tax					–
					64
					= 8,880
					72 65

Part 3 – Regular net federal tax payable

Amount from line 65 on the previous page		8,880		72	66
Federal surtax on business income earned outside Canada:					
multiply the amount from line 66 by 48%. If you have to pay provincial or territorial tax to multiple jurisdictions, multiply the result by the percentage in Column 5 of line 5222 on Form T2203. In either case, enter the result on this line.					
Recapture of investment tax credit (from line 8 of Form T2038(IND))					+
Add lines 66 to 68.					67
					+
					68
					= 8,880
					72 69
Federal foreign tax credit from Form T2209					
Federal logging tax credit					+
Line 70 plus line 71					70
Line 69 minus line 72 (if negative, enter "0")					=
Federal tax payable					▶ –
					–
					72
					= 8,880
					72 73
Federal political contribution tax credit from line 410 of your Schedule 1					
Investment tax credit from line H of Form T2038(IND)					+
Labour-sponsored funds tax credit from line 414 of your Schedule 1					74
Add lines 74 to 76.					+
Line 73 minus line 77 (if negative, enter "0")					75
Regular net federal tax payable					76
					=
					▶ –
					–
					77
					= 8,880
					72 78

(10) If you have unapplied capital losses from other years, complete Part 9 and enter the net non-deducted capital losses on line 46. This applies even if you have not claimed any net capital losses of other years on line 253 of your return. **However, if line 26 in Part 1 is "0" or negative, and you do not have any unapplied net capital losses from before May 23, 1985, do not complete Part 9. Enter "0" on line 46.**

(11) If you claimed a federal logging tax credit on your Schedule 1, add this amount to the amount on line 57.

[illegible]

Minimum amount from line 58			1,711	22	89
Special foreign tax credit from line 88			—		90
Line 89 minus line 90 (if negative, enter "0")		Net minimum tax payable	=	1,711	22 91
Regular net federal tax payable from line 78		8,880	72	92	
Federal surtax from line 67		—		93	
Line 92 minus line 93 (if negative, enter "0")		=	8,880	72	94
Line 91 minus line 94 (if negative, enter "0")					95

If line 95 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum-tax carryover from previous years against your 2018 tax payable, complete Part 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual. If the amount on line 95 is positive, complete parts 6 and 7.

Part 6 – Federal tax payable (under alternative minimum tax)

Basic federal tax from line 65	8,880	72	96
Amount from line 20 of Form T1206, Tax on Split Income	–		97
Line 96 minus line 97 (if negative, enter "0")	=	8,880	72 98
Minimum amount from line 58	1,711	22	99
Enter amount from line 98 or line 99, whichever is more .	8,880	72	100
Amount from line 20 of Form T1206, Tax on Split Income	+		101
Line 100 plus line 101 (12)	=	8,880	72 102
Net minimum tax payable from line 91	1,711	22	103
Federal surtax on business income earned outside Canada: multiply the amount from line 102 by 48%. If you have to pay provincial or territorial tax to multiple jurisdictions, multiply the result by the percentage in Column 5 of line 5222 on Form T2203. In either case, enter the result on this line.	+		104
Line 103 plus line 104	=	1,711	22 105
Amount from line 22 of Form T1206, Tax on Split Income			106
Enter amount from line 105 or line 106, whichever is more . Enter this amount on line 417 of your Schedule 1.	6791	1,711	22 107

Part 7 – Additional taxes paid for minimum tax carryover

The terms identified by the letters (a) and (b) are defined on page 4 of this form.

Minimum amount from line 89			108
Basic federal tax from line 65			109
Federal tax on split income from line 8 of Form T1206, Tax on Split Income	–		110
Line 109 minus line 110 (if negative, enter "0")	=		111
Special foreign tax credit from line 88			112
Federal foreign tax credit from line 70	–		113
Line 112 minus line 113	=		114
Line 114 × Foreign taxes paid for special foreign tax credit (line 86 in Part 4) Foreign taxes paid (non-business income tax paid to a foreign country (a) plus business income tax paid to a foreign country (b))	=	+	115
Line 111 plus line 115	=		116
Line 108 minus line 116 (if negative, enter "0")			117
Additional taxes paid for minimum tax carryover			

Part 8 – Applying a minimum tax carryover from previous years against 2018 tax payable

Minimum tax carryover from previous years (2011 to 2017)			118
Tax payable before minimum tax carryover from line 63	8,880	72	119
Federal tax on split income from line 8 of Form T1206, Tax on Split Income	–		120
Line 119 minus line 120	=	8,880	72 121
Minimum amount from line 58	–	1,711	22 122
Maximum carryover that can be applied in 2018: line 121 minus line 122 (if negative, enter "0")	=	7,169	50 123
Minimum tax carryover applied in 2018: Claim an amount that is not more than line 118 or 123, whichever is less , and enter it on line 427 of your Schedule 1	–		124
Balance of minimum tax carryover available for later years, if any: line 118 minus line 124	=		125
Additional 2018 taxes for carryover to later years from line 117	+		126
Line 125 plus line 126	=		127
Unapplied 2011 minimum tax carryover	–		128
Total minimum tax carryover available for 2019: line 127 minus line 128	=		129

(12) Use the amount on line 102 as your basic federal tax (instead of line 429 of Schedule 1) when you calculate any refundable Quebec or Yukon First Nations abatement. If you have to pay provincial or territorial tax to multiple jurisdictions and have income allocated to Quebec, enter the amount from line 102 on line 11 in Part 2 of Form T2203 to calculate any refundable Quebec abatement.

Complete this part only if line 26 in Part 1 is positive or if you have any unapplied net capital losses from before May 23, 1985.

Page 6 of 6



Employee Overpayment of 2018 Employment Insurance Premiums

Complete this form to calculate 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.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13, then complete this form.

Do not complete this form if you were a resident of Quebec on December 31, 2018, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read (a) below)		51,700	00	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+			2
Add lines 1 and 2.		=	51,700	00 3
(maximum \$51,700)				
Total premiums deducted:				
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read (b) below)				
Quebec residents (box 18 of your T4 slips)		861	73	4
Total premiums payable (enter the amount from line 9 of Schedule 13)	+			5
Add lines 4 and 5.		=	861	73 6
Line 3 minus \$2,000 (if negative, enter "0")				
Line 6 minus line 7 (if negative, enter "0")	-	49,700	00	7
	=			8
Total premiums deducted:				
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read (b) below)				
Quebec residents (box 18 of your T4 slips)		861	73	9
Required premium:				
Residents of other than Quebec (multiply line 1 by 1.66%)				
Quebec residents (multiply line 1 by 1.30%)				
Line 9 minus line 10 (if negative, enter "0")	-	858	22	10
	=	3	51	11
Enter the amount from line 8 or line 11, whichever is greater .				
Employment insurance overpayment		3	51	12

Enter the amount from line 12 on **line 450** of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 450.

Enter the amount from line 7, 9, or 10, whichever is **least**, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,033 (\$2,026 if you were a resident of Quebec).

- (a) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.
- (b) If you received EI-exempt employment income as stated in box 28 of your T4 slip and there is an amount in box 55 of your T4 slip, do not claim the amount shown in box 55 of that slip on this line. In this case, contact Revenu Québec for a refund of your Provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of the voting shares of a corporation and you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada in 2018 to participate in the EI program for access to EI special benefits, claim the amount shown in box 55 on this line.

OtherCredits

Other credits

Age amount - line 301

Maximum claim

Your net income from line 236 of your return

Base amount

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

Multiply line 4 by 15%

Line 1 minus line 5 (if negative, enter "0"). Enter this amount on line 301 of Schedule 1.

Adoption expenses - line 313

Name of child

Fees paid to an adoption agency licensed by a provincial or territorial government

Court, legal and administrative expenses

Reasonable travel and living expenses:

Travel expenses of a child

Travel and living expenses of the adoptive parents

Travel expenses of an escort, if the adoptive parents did not accompany the child

Document translation fees

Mandatory expenses paid for the child's immigration

Expenses arising from a requirement imposed by government authority respecting the adoption of a child

Other expenses

Total adoption expenses (maximum : \$15,905 per child)

Amount claimed by the other adoptive parent

%

Subtract line 11 from line 10.

Carry the result to line 313 of your Schedule 1.

Pension income amount - line 314

Amount from line 115 of your return

Foreign pension income included on line 115 and deducted on line 256

Income from a U.S. individual retirement account (IRA) included on line 115

Amounts from a RRIF or PRPP included on line 115 and transferred to an RRSP, RRIF, PRPP or an annuity

Ineligible pension income included in T4A

Add lines 2, 3, 4, 5.

Line 1 minus line 6

Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2018, or you received the payments because of the death of your spouse or common-law partner.

Add lines 7 and 8.

Enter on line 314 of Schedule 1, **\$2,000** or the amount on line A, whichever is **less**. However, if you and your spouse or common-law partner are electing to split **your** eligible pension income, enter the amount from line A on line A of Form T1032, Joint Election to Split Pension Income. Follow the instructions at Step 4 on Form T1032 to calculate the pension income amount to enter on line 314 of your and your spouse's or common-law partner's Schedule 1.

Disability amount - line 316

(supplement calculation if you were under **18 years of age** on December 31, 2018)

Maximum supplement

Total expenses for child care and attendant care claimed for you by anyone

Base amount

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

Line 1 minus line 4 (if negative, enter "0")

Enter, on line 316 of Schedule 1, **\$8,235 plus** the amount on line 5 (maximum claim \$13,039), **unless** you are completing this chart to calculate the amount at line 318.

1

2

3

4

5

6

1

2

3

4

5

6

7

8

9

10

11

12

1

2

3

4

5

6

7

8

A

1

2

3

4

5

Volunteer firefighters' amount – line 362

Do you wish to claim this credit?

☐ Yes☐ No

Volunteer firefighters' amount

Home buyers' amount - line 369

Do you qualify for the home buyers' amount?

☐ Yes☐ No

Home buyers' credit

Amount claimed by another individual

Home buyers' amount

GUg_UHw Yk Ub

: YXYfU

Search and rescue volunteers' amount – line 395

Do you wish to claim this credit?

☐ Yes☐ No

Search and rescue volunteers' amount

Federal political contribution tax credit - lines 409/410

Federal political contributions from T5013

Other federal political contributions

Total of lines 1 and 2 (Enter on line 409 of your return)

Available credit:

75% of the first \$400

50% of the next \$350

33.33% of contributions over \$750

Available credit to a maximum of \$650

Enter this amount on line 410 of Schedule 1.

1

2

3

4

5

6

7

Total income tax deducted - line 437

T4 slips

T4A slips

T4A (OAS) slip

T4A (P) slip

T4A (RCA) slip

T4E slip

T4RIF slips

T4RSP slips

T5013 slips

T1032 line P - Pension Transferee

Québec tax deducted (if not filing Québec return)

Subtotal

Less: T1032 line P - Pensioner

Total

16,443 41

16,443 41

16,443 41

Multiply by 45%. Enter this amount on line 438 of your return.

Your net income from line 236 of your return

Net income of your spouse or common-law partner from page 1 of your return

Add lines 1 and 2.

Universal Child Care Benefit (UCCB) (line 117 of your return) or the benefit of your spouse or common-law partner from page 1 of your return

Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's return)

Add lines 4 and 5.

Line 3 minus line 6

Universal Child Care Benefit repayment (line 213 of your return) plus the UCCB repayment of your spouse or common-law partner from page 1 of your return

RDSP income repayment (included in the amount of line 232 of your and your spouse's or common-law partner's return)

Add lines 8 and 9.

Adjusted family net income: add lines 7 and 10.

Base amount

Line 11 minus line 12 (if negative, enter "0")

Enter the lesser of :

- \$1,222

$$- \quad | \quad \times 25\% =$$

(25 % of the total of line 215 of your return and line 332 of Schedule 1)

Multiply the amount on **line 13** by 5%.

Line 14 minus line 15 (if negative, enter "0"). Enter this amount on line 452 of your return.

Total eligible teaching supplies (Maximum \$1,000)

Eligible educator school supply tax credit

Payment date

Description

Amount

Total tax paid by instalments

Claiming the MB fitness amount for yourself?

☒ Yes☐ No

Claiming the MB fitness amount for your spouse/partner (if applicable)?

☒ Yes☐ No

Eligible fitness expense

Other deductions

Annual union, professional or like dues - line 212

Union name	
Union dues reported on T4 slips	1,154.74
Professional liability insurance	
Taxable annual union or professional dues	
Non-taxable annual union or professional dues	
Total	1,154.74

Other employment expenses - line 229

Legal expenses to obtain/collect salary or wages	
Repayments of worker's compensation benefits	
Employment expenses for forestry workers	
Employment expenses reported on Form T777	
Meals and lodging expenses reported on Form TL2	
T4PS Box 36 - forfeited amounts	
Reimbursement of salaries, wages or wage loss insurance benefits	
RC359 Line 7 - Excess EPSP	
Total	

Other deductions - line 232

Refund of undeducted RRSP contributions - withdrawal made using Form T3012A	
Refund of undeducted RRSP contributions - withdrawal made without Form T3012A	
Legal expenses to appeal a tax assessment	
*Legal expenses to make child-support non-taxable	
Legal expenses to obtain/collect a retiring allowance or pension	
Repayments of Employment Insurance benefits	
Repayments of Old Age Security	
Repayment of research grants, scholarships or any similar financial assistance	
Repayment of the apprenticeship incentive research grant	
Repayment of income from a RDSP	
Repayments of CPP/QPP benefits received in a previous year	
Repayments of shareholder loans	
Foreign tax deduction under subsection 20(11)	
Foreign tax deduction under subsection 20(12)	
Split income	
T4RIF Box 22 - other deductions	
T4RIF Box 24 - excess amount transferred to a RRIF	
T4RSP Box 22 - commutation payments transferred to a RRIF	
T4RSP Box 28 - other deductions	
RRSP / RRIF losses after death (on deceased return)	
CCA on Canadian certified films and productions	
RCA deductions under subsection 60(t) and 60(u)	
Depletion allowances	
Deduction for amounts transferred to a registered disability savings plan (RDSP)	
Status Indian T4A(P) exempt income	
Total	

* Legal fees paid to collect late support payments, to establish the amount of support payments or to try to get an increase in support payments should be claimed on line 221.

Stock option and shares deductions - line 249

Total

Deduction for foreign farm workers

Total