



Canada Revenue Agency
Agence du revenu du Canada

T1 GENERAL 2014

Income Tax and Benefit Return

Identification

QC **7**

First name and initial Jerome	
Last name Patry	
Mailing address: Apt No – Street No Street name 1218 rue des Charmilles	
PO Box	RR
City Quebec	
Prov./Terr. QC	Postal code G3K 2T8

I understand that by providing an email address, I am **registering** for online mail and I **accept the terms and conditions** on page 10 of the guide.
Enter an email address:

Information about you

Enter your social insurance number (SIN):	276 389 566
Enter your date of birth:	Year Month Day 1979-12-24
Your language of correspondence: Votre langue de correspondance :	English <input checked="" type="checkbox"/> Français <input type="checkbox"/>

Is this return for a deceased person?

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

Marital status

Tick the box that applies to your marital status on December 31, 2014:

- | | | |
|---|--|------------------------------------|
| 1 <input checked="" type="checkbox"/> Married | 2 <input type="checkbox"/> Living common-law | 3 <input type="checkbox"/> Widowed |
| 4 <input type="checkbox"/> Divorced | 5 <input type="checkbox"/> Separated | 6 <input type="checkbox"/> Single |

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

Enter his or her SIN:	510 728 843
Enter his or her first name:	Jaclyn
Enter his or her net income for 2014 to claim certain credits:	73,409 88
Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:	1,200 00
Enter the amount of UCCB repayment from line 213 of his or her return:	
Tick this box if he or she was self-employed in 2014:	1 <input checked="" type="checkbox"/>

Information about your residence

Enter your province or territory of residence on December 31, 2014 :	Québec
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 2014, enter the province or territory of self-employment:	Québec
If you became or ceased to be a resident of Canada for income tax purposes in 2014 , enter the date of:	
entry Month Day	or Month Day
departure	



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

A) Are you a Canadian citizen?	Yes <input checked="" type="checkbox"/> 1	No <input type="checkbox"/> 2
Answer the following question only if you are a Canadian citizen .		
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors?	Yes <input type="checkbox"/> 1	No <input checked="" type="checkbox"/> 2
Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the <i>Canada Elections Act</i> , which include sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, as well as candidates at election time.		

Do not use this area

172

171

Please answer the following question:

Did you own or hold foreign property at any time in 2014 with a total cost of more than CAN\$100,000? See "Foreign income" in the guide for more information. **266** Yes ☐ 1 No ☒ 2

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

If you had dealings with a non-resident trust or corporation in 2014, see "Foreign income" in the guide.

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

Total income

Employment income (box 14 of all T4 slips)	101	118,051	90
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	115		
Elected split-pension amount (attach Form T1032)	116		
Universal child care benefit (UCCB)	117		
UCCB amount designated to a dependant	185		
Employment insurance and other benefits (box 14 of the T4E slip)	119		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)	120		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (attach Schedule 4)	121		
Net partnership income: limited or non-active partners only	122		
Registered disability savings plan income	125		
Rental income Gross 160 102,102 00 Net 126			
Taxable capital gains (attach Schedule 3)	127		
Support payments received Total 156 Taxable amount 128			
RRSP income (from all T4RSP slips)	129		
Other income Specify: 130			
Self-employment income			
Business income Gross 162 4,706 10 Net 135			
Professional income Gross 164 Net 137			
Commission income Gross 166 Net 139			
Farming income Gross 168 Net 141			
Fishing income Gross 170 Net 143			
Workers' compensation benefits (box 10 of the T5007 slip)	144		
Social assistance payments	145		
Net federal supplements (box 21 of the T4A(OAS) slip)	146		
Add lines 144, 145, and 146 (see line 250 in the guide).		147	
Add lines 101, 104 to 143, and 147.	This is your total income. 150	118,051	90

Attach your Schedule 1 (federal tax) here.

Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

Net income

Enter your total income from line 150.		150	118,051	90
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206	15,412	00	
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207	9,118	13	
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7, and attach receipts)	208	10,866	55	
PRPP employer contributions (amount from your PRPP contribution receipts)	205			
Deduction for elected split-pension amount (attach Form T1032)	210			
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212			
Universal child care benefit repayment (box 12 of all RC62 slips)	213			
Child care expenses (attach Form T778)	214			
Disability supports deduction	215			
Business investment loss	Gross 228	Allowable deduction 217		
Moving expenses		219		
Support payments made	Total 230	Allowable deduction 220		
Carrying charges and interest expenses (attach Schedule 4)	221			
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	222			•
Deduction for PPIP premiums on self-employment income (attach Schedule 10)	223			•
Exploration and development expenses (attach Form T1229)	224			
Other employment expenses	229			
Clergy residence deduction	231			
Other deductions	Specify: 232			
Add lines 207, 208, 210 to 224, 229, 231, and 232.	233	19,984	68	▶ 19,984 68
Line 150 minus line 233 (if negative, enter "0")				234 98,067 22
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide). Use the federal worksheet to calculate your repayment.				235 •
Line 234 minus line 235 (if negative, enter "0")				236 98,067 22
If you have a spouse or common-law partner, see line 236 in the guide.				This is your net income .

Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244			
Employee home relocation loan deduction (box 37 of all T4 slips)	248			
Security options deductions	249			
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250			
Limited partnership losses of other years	251			
Non-capital losses of other years	252			
Net capital losses of other years	253			
Capital gains deduction	254			
Northern residents deductions (attach Form T2222)	255			
Additional deductions	Specify: 256			
Add lines 244 to 256.	257			▶
Line 236 minus line 257 (if negative, enter "0")				This is your taxable income . 260 98,067 22

Use your taxable income to calculate your federal tax on Schedule 1.

Protected B when completed **4**

Refund or balance owing

Net federal tax: enter the amount from line 69 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	15,783	89
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421		
Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430		
Social benefits repayment (amount from line 235)	422		
Provincial or territorial tax (other than Quebec provincial tax)	428		
Add lines 420, 421, 430, 422, and 428.	This is your total payable.		435 15,783 89 •
Total income tax deducted	437	20,533	44 •
Tax transfer for residents of Quebec	438	6,408	21 •
Line 437 minus line 438		14,125	23 ▶ 439 14,125 23
Refundable Quebec abatement (16.5% of the amount on line 58 of Schedule 1)		440	2,604 34 •
Employment insurance overpayment (enter your excess contributions)	450	349	38 • A
Amount on line 376 of Schedule 1		57	85 B
Net employment insurance overpayment Line A minus line B (if negative, enter "0")		291	53 ▶ 451 291 53
Refundable medical expense supplement (use the federal worksheet)		452	•
Working income tax benefit (WITB) (attach Schedule 6)		453	•
Refund of investment tax credit (attach Form T2038(IND))		454	•
Part XII.2 trust tax credit (box 38 of all T3 slips)		456	•
Employee and partner GST/HST rebate (attach Form GST370)		457	•
Tax paid by instalments		476	•
Add lines 439, 440, and 451 to 476.	These are your total credits.		482 17,021 10 ▶
Line 435 minus line 482	This is your refund or balance owing.		-1,237 21

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.

Refund 484	1,237 21 •	Generally, we do not charge or refund a difference of \$2 or less.	Balance owing 485	•
For more information on how to make your payment, see line 485 in the guide or go to www.cra.gc.ca/payments . Your payment is due no later than April 30, 2015.				

Direct deposit – Enrol or update (see line 484 in the guide)

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

To enrol for direct deposit or to update your account information, complete lines 460, 461, and 462 below.

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

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

Prepared solely for income tax purposes without audit or review from information provided by the taxpayer

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.	490 If a fee was charged for preparing this return, complete the following:
Sign here _____	Name of preparer: BDO Canada LLP
It is a serious offence to make a false return.	Telephone: (519) 576-5220
Telephone _____ Date 2015-04-22	EFILE number (if applicable): 489 A3922

Personal information, including the social insurance number, is collected under the Income Tax Act to assess individual income tax for the federal government and the provinces and territories. It can be used for audit, compliance, or evaluation purposes and shared or verified with other federal and provincial/territorial government institutions. Failure to provide the information may result in interest payable, penalties, or other actions. Under the *Privacy Act*, individuals have a right to and shall, on request, be given access to their personal information and to request correction of it: refer to InfoSource (www.infosource.gc.ca), personal information bank CRA PPU 005.

Do not use this area	487	488	486
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T1-2014 Federal Tax Schedule 1

Complete this schedule, and **attach** a copy to your return.
For more information, see the related line in the guide.

Step 1 – Federal non-refundable tax credits

Basic personal amount	claim \$11,138	300	11,138	00	1
Age amount (if you were born in 1949 or earlier) (use the federal worksheet)	(maximum \$6,916)	301			2
Spouse or common-law partner amount (attach Schedule 5)		303			3
Amount for an eligible dependant (attach Schedule 5)		305			4
Amount for children born in 1997 or later					
Number of children for whom you are not claiming the family caregiver amount	366 1 x \$2,255 =		2,255	00	5
Number of children for whom you are claiming the family caregiver amount	352 x \$4,313 =				6
Add lines 5 and 6.			2,255	00	7
Amount for infirm dependants age 18 or older (attach Schedule 5)		306			8
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)	(maximum \$2,535.75)	308	2,445	62	9
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310			10
Employment insurance premiums:					
through employment (see the guide)	(maximum \$743.58)	312	743	58	11
on self-employment and other eligible earnings (attach Schedule 13)		317			12
Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 of all T4 slips)	(maximum \$385.71)	375	327	86	13
PPIP premiums payable on employment income (attach Schedule 10)		376	57	85	14
PPIP premiums payable on self-employment income (attach Schedule 10)		378			15
Volunteer firefighters' amount		362			16
Search and rescue volunteers' amount		395			17
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,127)	363	1,127	00	18
Public transit amount		364			19
Children's fitness amount		365			20
Children's arts amount		370			21
Homebuyers' amount		369			22
Adoption expenses		313			23
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314			24
Caregiver amount (attach Schedule 5)		315			25
Disability amount (for self) (claim \$7,766 or, if you were under 18 years of age, use the federal worksheet)		316			26
Disability amount transferred from a dependant (use the federal worksheet)		318			27
Interest paid on your student loans		319			28
Your tuition, education, and textbook amounts (attach Schedule 11)		323			29
Tuition, education, and textbook amounts transferred from a child		324			30
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326			31
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later	330	32			
Enter \$2,171 or 3% of line 236 of your return, whichever is less.		33			
Line 32 minus line 33 (if negative, enter "0")		34			
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	35			
Add lines 34 and 35.		332			36
Add lines 1 to 4, 7 to 31, and line 36.		335	18,094	91	37
Federal non-refundable tax credit rate			15 %		38
Multiply line 37 by line 38.		338	2,714	24	39
Donations and gifts (attach Schedule 9)		349			40
Add lines 39 and 40.					
Enter this amount on line 53 on the next page.	Total federal non-refundable tax credits	350	2,714	24	41

Go to Step 2 on the next page.

Step 2 – Federal tax on taxable income

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

98,067 | 22 | **42**

Complete the appropriate column depending on the amount on line 42.

Line 42 is
\$43,953 or less

Line 42 is more
than **\$43,953** but
not more than
\$87,907

Line 42 is more
than **\$87,907** but
not more than
\$136,270

Line 42 is more
than **\$136,270**

Enter the amount from line 42.

0 | 00

43,953 | 00

98,067 | 22

87,907 | 00

136,270 | 00

43

Line 43 minus line 44 (cannot be negative)

15 %

22 %

26 %

29 %

45

Multiply line 45 by line 46.

0 | 00

6,593 | 00

2,641 | 66

16,263 | 00

28,837 | 00

47

Add lines 47 and 48.

18,904 | 66

49

Go to Step 3.

Go to Step 3.

Go to Step 3.

Go to Step 3.

Step 3 – Net federal tax

Enter the amount from line 49.

18,904 | 66 | **50**

Federal tax on split income (from line 5 of Form T1206)

424 | • **51**

Add lines 50 and 51.

404 | 18,904 | 66 | **52**

Enter your total federal non-refundable tax credits from line 41 on the previous page.

350 | 2,714 | 24 | **53**

Family tax cut (**attach** Schedule 1-A)

423 | 406 | 53 | • **53A**

Federal dividend tax credit

425 | • **54**

Overseas employment tax credit (**attach** Form T626)

426 | • **55**

Minimum tax carryover (**attach** Form T691)

427 | • **56**

Add lines 53 to 56.

3,120 | 77 | **57**

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

Basic federal tax 429 | 15,783 | 89 | **58**

Federal foreign tax credit (**attach** Form T2209)

405 | **59**

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

Federal tax 406 | 15,783 | 89 | **60**

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

409 | 61

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) **410** | • **62**

Investment tax credit (**attach** Form T2038(IND))

412 | • **63**

Labour-sponsored funds tax credit

Net cost **413** | Allowable credit **414** | • **64**

Add lines 62, 63, and 64.

416 | **65**

Line 60 minus line 65 (if negative, enter "0")

417 | 15,783 | 89 | **66**

If you have an amount on line 51 above, see Form T1206.

Working income tax benefit advance payments received (box 10 of the RC210 slip)

415 | • **67**

Special taxes (see line 418 in the guide)

418 | **68**

Add lines 66, 67, and 68.

Enter this amount on line 420 of your return.

Net federal tax 420 | 15,783 | 89 | **69**

T1-2014 RRSP and PRPP Unused Contributions, Transfers, and HBP or LLP Activities Schedule 7

A **pooled registered pension plan (PRPP)** is an accessible retirement savings option for individuals, including self-employed individuals. For more information, go to www.cra.gc.ca/tx/ndvdlstpcs/prpp-rpac/menu-eng.html.

Do not include PRPP contributions made by your employer in the calculation of your contributions in Part A of this schedule. The PRPP "employer contribution amount" from your PRPP receipt must be reported on line 205 of your return and on line 11 in Part C of this schedule.

If you earned income that is tax-exempt (for example, tax-exempt income earned by an Indian as defined by the *Indian Act*) and would like to contribute to a PRPP based on that income, complete Form RC383, *Tax-exempt Earned Income Information for a Pooled Registered Pension Plan*. The CRA will calculate your exempt PRPP room based on this income. **Do not report** contributions made from exempt earnings on this schedule.

The **Saskatchewan Pension Plan (SPP)** contributions are generally subject to the same rules as registered retirement savings plan (RRSP) contributions and should be included on this schedule. For more information about the SPP, visit www.saskpension.com.

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

- You will **not be deducting** on your return for 2014 all the unused RRSP/PRPP contributions, **amount (B)** of "Your 2014 RRSP/PRPP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP/PRPP Information for 2014*.
- You will **not be deducting** on your return for 2014 all the RRSP contributions and your PRPP contributions made from March 4, 2014, to March 2, 2015.
- You have transferred to your RRSP or PRPP certain amounts you included in your income.
- You are designating contributions made to your RRSP, your PRPP, or the SPP as a 2014 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).
- You withdrew funds from your RRSP in 2014 under the HBP or the LLP.
(You cannot withdraw funds from your PRPP or SPP under the HBP or the LLP.)
- You will be the beneficiary of income that was contributed to an amateur athlete trust in 2014 and you want that income to be used in calculating your RRSP/PRPP contribution limit.

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

Part A – Contributions

Unused RRSP/PRPP contributions: amount (B) of "Your 2014 RRSP/PRPP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP/PRPP Information for 2014*

Contributions* made to your or your spouse's or common-law partner's RRSP, and your PRPP

Enter the RRSP and your PRPP contributions made from **March 4, 2014, to December**

31, 2014 (attach all your receipts).

10,866 55 2

Enter the RRSP and your PRPP contributions made from **January 1, 2015, to March 2, 2015** (attach all your receipts).

3

Add lines 2 and 3.

245 10,866 55 ▶

10,866 55 4

Add lines 1 and 4.

Total RRSP/PRPP contributions

10,866 55 5

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

Part B – Repayments under the HBP and the LLP

Specify the contributions made from January 1, 2014, to March 2, 2015, that you are designating as your repayments under the HBP and the LLP for 2014.

Do **not** include:

- any amount you deducted or designated as a repayment on your 2013 return or that was refunded to you; or
- any contributions or transfers that you will be including on line 13 or line 14 in Part C on the next page.

Repayment under the HBP

246 6

Repayment under the LLP

262 7

Add lines 6 and 7.

▶

8

Go to Part C on the next page

Part C – RRSP/PRPP deduction

Line 5 minus line 8	RRSP/PRPP contributions available to deduct	10,866	55	9
RRSP/PRPP deduction limit for 2014: amount (A) of "Your 2014 RRSP/PRPP Deduction Limit Statement" on your latest notice of assessment, notice of reassessment, or T1028, <i>Your RRSP/PRPP Information for 2014</i>				
	13,112	00		10
Enter your 2014 employer PRPP contributions (amount from line 205 of your return).				11
Line 10 minus line 11	13,112	00		12
RRSP/PRPP contributions you are deducting for 2014 (this amount cannot exceed the lesser of the amount on line 9, excluding transfers , and the amount on line 12)				
	10,866	55		13
Transfers (see "Line 14 – Transfers" at line 208 in the guide)	240			14
Add lines 13 and 14.	10,866	55		15
Enter the amount from line 9 or line 15, whichever is less .				
Also enter this amount on line 208 of your return.	RRSP/PRPP deduction	208	10,866	55 16

Part D – RRSP/PRPP unused contributions available to carry forward

Line 9 minus line 16	Your unused RRSP/PRPP contributions available to carry forward to a future year			17
We will show the amount on line 17 as amount (B) of "Your 2015 RRSP/PRPP Deduction Limit Statement" on your 2014 notice of assessment.				

Part E – 2014 withdrawals under the HBP and the LLP

HBP: enter the amount from box 27 of all your 2014 T4RSP slips.	247			18
Tick this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP.	259		19	
LLP: enter the amount from box 25 of all your 2014 T4RSP slips.	263			20
Tick this box to designate your spouse or common-law partner as the student for whom the funds were withdrawn under the LLP.	264		21	

Part F – 2014 Contributions to an amateur athlete trust

Enter the amount of income that was contributed to an amateur athlete trust in 2014.	267			22
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Protected B when completed

T1-2014 Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums Schedule 10

Complete this schedule to calculate EI and PPIP premium amounts if:

- you reported only net self-employment income of \$2,000 or more on lines 135 to 143 of your return;
- you reported net self-employment and employment income (including employment income from outside Canada) and the total of these incomes is \$2,000 or more; or
- one of your T4 slips has a **province of employment other than Quebec** in box 10 and you reported employment income (including employment income from outside Canada) of \$2,000 or more.

Note: Do not complete Part B and Part C if the province of employment on **all** your T4 slips is Quebec.

Attach a copy of this schedule to your return. For more information, see lines 312, 376, 378, and 450 in the guide.

Part A – PPIP premiums payable on self-employment income

Net business income (amount from line 27 of Schedule L of your provincial income tax return for Quebec)	379	232 03	1
Maximum insurable income	69,000 00		2
Employment income (box 14 of all your T4 slips ^(a) , including employment income from outside Canada), or if there is an amount in box 56, enter that amount.	118,050 09		3
Line 2 minus line 3 (if negative, enter "0")			4
Enter the amount from line 1 or line 4, whichever is less .			5
PPIP rate on self-employment income	0.993 %		6
Multiply the amount on line 5 by line 6. (maximum \$685.17)			7
Deduction for PPIP premiums on self-employment income:			
Amount from line 7	x 43.706 % =		8
Enter the amount from line 8 on line 223 of your federal return.			
Tax credit for PPIP premiums on self-employment income:			
Amount from line 7			9
Amount from line 8			10
Line 9 minus line 10			11
Enter this amount on line 378 of your Schedule 1. (maximum \$385.71)			

Part B – PPIP premiums payable on employment income

Employment income from box 14 of all your T4 slips ^(a) where the province of employment is other than Quebec , including employment income from outside Canada and any exempt income earned outside Quebec	377	59,398 97	12
Maximum insurable income	69,000 00		13
Total of PPIP insurable earnings from box 56 of all your T4 slips where Quebec is the province of employment (if box 56 is blank, enter the amount from box 14 of the T4 slip ^(a))	380	58,651 12	14
Line 13 minus line 14 (if negative, enter "0")		10,348 88	15
Enter the amount from line 12 or line 15, whichever is less .		10,348 88	16
PPIP rate on employment income		0.559 %	17
Multiply the amount on line 16 by line 17.			18
Enter this amount on line 376 of Schedule 1. (maximum \$385.71)		57 85	

Part C – Employment insurance overpayment calculation

Total EI insurable earnings (Total amount from box 24 of all your T4 slips ^(a) . If box 24 is blank, use the amount from box 14, unless box 28 indicates that the T4 earnings are EI-exempt.) If the total amount is \$2,000 or less, enter "0".	(maximum \$48,600)	48,600 00	19
EI rate on self-employment and other earnings		1.53 %	20
Multiply the amount on line 19 by line 20.	(maximum \$743.58)	743 58	21
Total EI premiums (box 18 of all your T4 slips ^(b))		1,092 96	22
Amount from line 21		743 58	23
Line 22 minus line 23 (if negative, enter "0")			24
Enter this amount on line 450 of your federal return.		349 38	
Enter on line 312 of your Schedule 1 the amount on line 21 or line 22, whichever is less.			

(a) If you have employment income for which you did not get a T4 slip, enter that amount.

(b) If you have employment income for which you did not get a T4 slip, enter the EI premiums shown on your pay stubs.

RRSP/PRPP/SPP Deduction Worksheet

Contributions

Type	Issuer's name	Contribution date	Contributions paid*	Amount	Employer's contribution amount (PRPP only)	Contribution made with tax-exempt income (PRPP only)	Spouse's RRSP/SPP
RRSP	Trustee for Quadrus Investment Service		In the current year	10,866 55			
Total				10,866 55			

* Contributions made in the first 60 days of the year should have been declared on the previous year tax return, whether deducted or not.

Summary of contributions

Undeducted contributions from previous year	Taxpayer's plan	Spousal plan
After 1990 and before 2014		
After 2013 and before March 1, 2014	+	
Contributions made		
Slips		
During the remainder of the year	+	10,866 55
In the first 60 days of 2015	+	
Workers fund (T5006)		
During the rest of the year	+	
In the first 60 days of 2015	+	
Amount designated as a repayment under the		
Home Buyers' Plan (HBP)	-	
Lifelong Learning Plan (LLP)	-	
Reduction of eligible contributions due to withdrawal of		
HBP or LLP	-	
Withdrawal of excess contributions	-	
Withdrawal of unclaimed RRSP/PRPP contributions	-	
Total contributions	=	10,866 55 A

RRSP deduction limit

2014 RRSP deduction limit		13,112	
2014 employer PRPP contribution amount	-		
2014 RRSP/PRPP/SPP deduction limit	=	13,112 00	13,112 00
2015 RRSP deduction limit (including contributions carried forward)			8,082 79

RRSP/PRPP/SPP deduction

Designated transfer to RRSP/PRPP/SPP			B
Contributions available		10,866 55	C
Contributions deducted for 2014		10,866 55	D
Line B plus the lesser of C or D	=	10,866 55	E
Deduction claim on line 208 of T1 jacket			
Total of taxpayer and spousal plan		10,866 55	F
Amount A minus amount F			
Undeducted contributions which may be carried forward	=		G

Calculation of the cumulative excess amount in respect of RRSPs for 2014

Available contributions made prior to 2015			10,866 55
Unused 2013 deduction room			
2014 RRSP deduction limit	+	13,112 00	
Overcontribution tolerance (maximum \$2,000)	+	2,000 00	
Amount of non-discretionary contributions made to a group RRSP in 2014	+		
Contributions made before February 27, 1995, not deducted (maximum \$8,000)	+		
2014 Pension adjustment reversal	+		
Subtotal (if negative, enter « 0 »)	=	15,112 00	- 15,112 00
Cumulative excess amount in respect of RRSPs for 2014 (Form T1-OVP)	=		

Calculation of the cumulative excess amount is also made when there is no income expectation for the next year.

Summary - Real Estate Rental Properties

Summary

Address of property		Five year comparative review			Gross Rent		Net Income (Net loss)	
155	Columbus Ave				27,150	00	-6,062	17
2578	Kaladar Ave				33,600	00	2,064	72
3405	rue Bazire				14,550	00	2,624	66
41-150	Edwards				18,822	00	2,036	78
6005	North Bluff				7,980	00	-663	99
Total					102,102	00		



Statement of Real Estate Rentals

Protected B
when completed

Identification

Your name Jerome Patry		Your social insurance number 276 389 566	
For the period from:	Year Month Day 2014-01-01	to: Year Month Day 2014-12-31	Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Name and address of person or firm preparing this form BDO Canada LLP 150 Caroline St S Suite 201 Waterloo ON N2L 0A5		Partnership Business Number (9 digits) Tax shelter identification number	
Account Number (15 characters)	Your percentage of ownership 50.00 %	Industry code 5 3 1 1 1 1	

Details of other co-owners and partners

Co-owner or partner's name and address Jaclyn Patry	Share of net income (loss) -6,062 17	Percentage of ownership 50.00 %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %

Income

Address of property 155 Columbus Ave Ottawa ON K1K 1P9	Number of units	Gross rents
Enter the total of your gross rents	8141	27,150 00
Other related income (for example, premiums and leases, sharecropping)	8230	
Gross rental income – Enter this amount on line 160 of your income tax and benefit return	8299	27,150 00 a

Expenses

	Total expenses	Personal portion
Advertising	8521	
Insurance	8690 1,179 92	
Interest	8710 14,095 22	
Office expenses	8810 48 78	
Legal, accounting, and other professional fees	8860	
Management and administration fees	8871 3,979 78	
Maintenance and repairs	8960 3,252 36	
Salaries, wages, and benefits (including employer's contributions)	9060	
Property taxes	9180 4,405 68	
Travel	9200	
Utilities	9220 926 73	
Motor vehicle expenses (not including CCA)	9281	
Other expenses	9270	
Total	27,888 47	9949
Deductible expenses (total expenses minus personal portion)		27,888 47 b
Net income (loss) before adjustments (line a minus line b)		9369 -738 47
Co-owners – Your share of line 9369 above		-369 24 c
Minus other expenses of the co-owner		9945
Subtotal		-369 24
Plus recaptured capital cost allowance (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9947
Subtotal		-369 24
Minus terminal loss (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9948
Subtotal		-369 24
Minus capital cost allowance		9936 5,692 93
Net income (loss) – If you are a sole proprietor or a co-owner, enter this amount on line 9946		-6,062 17 d
Partnerships – Your share of line d above or the amount from your T5013 slip		e
Plus GST/HST rebate for partners received in the year		9974
Minus other expenses of the partner		9943
Your net income (loss) – Enter this amount on line 126 of your income tax and benefit return		9946 -6,062 17

Protected B
when completed

Area A – Calculation of capital cost allowance claim (CCA)

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year	4 Proceeds of dispositions in the year	6 Adjustment for current-year additions (1/2 x (col. 3 minus 4))	7 Col. 2 + col. 3 minus col. 4 and 6	8 Rate (%)	9 CCA for the year (col. 7 x col. 8 or a lesser amount)	10 UCC at the end of the year
1	142,323 27				142,323 27	4.00	5,692 93	136,630 34
Total CCA claim for the year							5,692 93	

Area B – Details of equipment and other property additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (col.3 minus col.4)
Total equipment and other property additions in the year				9925

Area C – Details of building and leasehold interest additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (col.3 minus col.4)
Total building additions in the year				9927

Area D – Details of equipment and other property dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (col.3 minus col.4)
Total equipment and other property dispositions in the year				9926

Area E – Details of building and leasehold interest dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (col.3 minus col.4)
Total building dispositions in the year				9928

Area F – Details of land additions and dispositions in the year

Cost of all land additions in the year	9923
Proceeds from all land dispositions in the year	9924

Privacy Act, personal information bank number CRA PPU 005

Prepared solely for income tax purposes without audit or review from information provided by the taxpayer



Statement of Real Estate Rentals

Protected B
when completed

Identification

Your name Jerome Patry		Your social insurance number 276 389 566	
For the period from:	Year Month Day 2014-01-01	to: Year Month Day 2014-12-31	Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Name and address of person or firm preparing this form BDO Canada LLP 150 Caroline St S Suite 201 Waterloo ON N2L 0A5		Partnership Business Number (9 digits) Tax shelter identification number	
Account Number (15 characters)	Your percentage of ownership 50.00 %	Industry code 5 3 1 1 1 1	

Details of other co-owners and partners

Co-owner or partner's name and address Jaclyn Patry	Share of net income (loss) 4,467 92	Percentage of ownership 50.00 %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %

Income

Address of property 2578 Kaladar Ave Ottawa ON K1V 8C5	Number of units	Gross rents
Enter the total of your gross rents	8141	33,600 00
Other related income (for example, premiums and leases, sharecropping)	8230	
Gross rental income – Enter this amount on line 160 of your income tax and benefit return	8299	33,600 00 a

Expenses

	Total expenses	Personal portion
Advertising	8521	
Insurance	8690 1,047 08	
Interest	8710 9,375 86	
Office expenses	8810	
Legal, accounting, and other professional fees	8860	
Management and administration fees	8871 4,368 00	
Maintenance and repairs	8960 2,282 84	
Salaries, wages, and benefits (including employer's contributions)	9060	
Property taxes	9180 3,470 66	
Travel	9200	
Utilities	9220 4,119 72	
Motor vehicle expenses (not including CCA)	9281	
Other expenses	9270	
Total	24,664 16	9949
Deductible expenses (total expenses minus personal portion)		24,664 16 b
Net income (loss) before adjustments (line a minus line b)		9369 8,935 84
Co-owners – Your share of line 9369 above		4,467 92 c
Minus other expenses of the co-owner		9945
Subtotal		4,467 92
Plus recaptured capital cost allowance (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9947
Subtotal		4,467 92
Minus terminal loss (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9948
Subtotal		4,467 92
Minus capital cost allowance		9936 2,403 20
Net income (loss) – If you are a sole proprietor or a co-owner, enter this amount on line 9946		2,064 72 d
Partnerships – Your share of line d above or the amount from your T5013 slip		e
Plus GST/HST rebate for partners received in the year		9974
Minus other expenses of the partner		9943
Your net income (loss) – Enter this amount on line 126 of your income tax and benefit return		9946 2,064 72

Protected B
when completed

1	2	3	4	6	7	8	9	10
Class number	Undepreciated capital cost (UCC) at the start of the year	Cost of additions in the year	Proceeds of dispositions in the year	Adjustment for current-year additions ($\frac{1}{2} \times (\text{col. 3 minus col. 4})$)	Col. 2 + col. 3 minus col. 4 and 6	Rate (%)	CCA for the year (col. 7 x col. 8 or a lesser amount)	UCC at the end of the year
1	149,441 09				149,441 09	4.00	2,403 20	147,037 89
Total CCA claim for the year							2,403 20	

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (col.3 minus col.4)
Total equipment and other property additions in the year				9925

1 Class number	2 Property details	3 Total cost		4 Personal portion (if applicable)		5 Rental portion (col.3 minus col.4)	
Total building additions in the year						9927	

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (col.3 minus col.4)
Total equipment and other property dispositions in the year				9926

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (col.3 minus col.4)
Total building dispositions in the year				9928

Cost of all land additions in the year	9923	
Proceeds from all land dispositions in the year	9924	



Statement of Real Estate Rentals

Protected B
when completed

Identification

Your name Jerome Patry		Your social insurance number 276 389 566	
For the period from:	Year Month Day 2014-01-01	to: Year Month Day 2014-12-31	Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Name and address of person or firm preparing this form BDO Canada LLP 150 Caroline St S Suite 201 Waterloo ON N2L 0A5		Partnership Business Number (9 digits) Tax shelter identification number	
Account Number (15 characters)	Your percentage of ownership 50.00 %	Industry code 5 3 1 1 1 1	

Details of other co-owners and partners

Co-owner or partner's name and address Jaclyn Patry	Share of net income (loss) 221 46	Percentage of ownership 50.00 %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %

Income

Address of property 3405 rue Bazire Quebec QC G2B 4W4	Number of units	Gross rents
Enter the total of your gross rents	8141	14,550 00
Other related income (for example, premiums and leases, sharecropping)	8230	
Gross rental income – Enter this amount on line 160 of your income tax and benefit return	8299	14,550 00 a

Expenses

	Total expenses	Personal portion
Advertising	8521	
Insurance	8690 465 81	
Interest	8710 5,013 81	
Office expenses	8810 13 35	
Legal, accounting, and other professional fees	8860	
Management and administration fees	8871 727 50	
Maintenance and repairs	8960 159 16	
Salaries, wages, and benefits (including employer's contributions)	9060	
Property taxes	9180 2,728 19	
Travel	9200	
Utilities	9220 192 86	
Motor vehicle expenses (not including CCA)	9281	
Other expenses	9270	
Total	9,300 68	9949
Deductible expenses (total expenses minus personal portion)		9,300 68 b
Net income (loss) before adjustments (line a minus line b)		9369 5,249 32
Co-owners – Your share of line 9369 above		2,624 66 c
Minus other expenses of the co-owner		9945
Subtotal		2,624 66
Plus recaptured capital cost allowance (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9947
Subtotal		2,624 66
Minus terminal loss (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9948
Subtotal		2,624 66
Minus capital cost allowance		9936
Net income (loss) – If you are a sole proprietor or a co-owner, enter this amount on line 9946		2,624 66 d
Partnerships – Your share of line d above or the amount from your T5013 slip		
Plus GST/HST rebate for partners received in the year		9974
Minus other expenses of the partner		9943
Your net income (loss) – Enter this amount on line 126 of your income tax and benefit return		9946 2,624 66 e

Area A – Calculation of capital cost allowance claim (CCA)

Area B – Details of equipment and other property additions in the year

Area C – Details of building and leasehold interest additions in the year

Area D – Details of equipment and other property dispositions in the year

Area E – Details of building and leasehold interest dispositions in the year

Area F – Details of land additions and dispositions in the year

Privacy Act, personal information bank number CRA PPU 005



Statement of Real Estate Rentals

Protected B
when completed

Identification

Your name Jerome Patry		Your social insurance number 276 389 566	
For the period from:	Year Month Day 2014-01-01	to: Year Month Day 2014-12-31	Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Name and address of person or firm preparing this form BDO Canada LLP 150 Caroline St S Suite 201 Waterloo ON N2L 0A5		Partnership Business Number (9 digits) Tax shelter identification number	
Account Number (15 characters)	Your percentage of ownership 50.00 %	Industry code 5 3 1 1 1 1	

Details of other co-owners and partners

Co-owner or partner's name and address Jaclyn Patry	Share of net income (loss) 2,036 78	Percentage of ownership 50.00 %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %

Income

Address of property 41-150 Edwards Edmonton AB T6X 1M4	Number of units	Gross rents
Enter the total of your gross rents	8141	18,822 00
Other related income (for example, premiums and leases, sharecropping)	8230	
Gross rental income – Enter this amount on line 160 of your income tax and benefit return	8299	18,822 00 a

Expenses

	Total expenses	Personal portion
Advertising	8521	
Insurance	8690 260 00	
Interest	8710 7,278 59	
Office expenses	8810 250 00	
Legal, accounting, and other professional fees	8860	
Management and administration fees	8871 2,405 53	
Maintenance and repairs	8960 458 75	
Salaries, wages, and benefits (including employer's contributions)	9060	
Property taxes	9180 2,055 29	
Travel	9200	
Utilities	9220 94 97	
Motor vehicle expenses (not including CCA)	9281	
Other expenses Condo fees	9270 1,945 32	
Total	14,748 45	9949
Deductible expenses (total expenses minus personal portion)		14,748 45 b
Net income (loss) before adjustments (line a minus line b)		9369 4,073 55
Co-owners – Your share of line 9369 above		2,036 78 c
Minus other expenses of the co-owner		9945
Subtotal		2,036 78
Plus recaptured capital cost allowance (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9947
Subtotal		2,036 78
Minus terminal loss (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9948
Subtotal		2,036 78
Minus capital cost allowance		9936
Net income (loss) – If you are a sole proprietor or a co-owner, enter this amount on line 9946		2,036 78 d
Partnerships – Your share of line d above or the amount from your T5013 slip		
Plus GST/HST rebate for partners received in the year		9974
Minus other expenses of the partner		9943
Your net income (loss) – Enter this amount on line 126 of your income tax and benefit return		9946 2,036 78 e

Area A – Calculation of capital cost allowance claim (CCA)

Area B – Details of equipment and other property additions in the year**Total equipment and other property additions in the year** **9925**

Total building additions in the year **9927**

Total equipment and other property dispositions in the year **9926**

Total building dispositions in the year **9928**

Cost of all land additions in the year	9923	
Proceeds from all land dispositions in the year	9924	



Statement of Real Estate Rentals

Protected B
when completed

Identification

Your name Jerome Patry		Your social insurance number 276 389 566	
For the period from:	Year Month Day 2014-07-01	to: Year Month Day 2014-12-31	Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Name and address of person or firm preparing this form BDO Canada LLP 150 Caroline St S Suite 201 Waterloo ON N2L 0A5		Partnership Business Number (9 digits) Tax shelter identification number	
Account Number (15 characters)	Your percentage of ownership 50.00 %	Industry code 5 3 1 1 1 1	

Details of other co-owners and partners

Co-owner or partner's name and address Jaclyn Patry	Share of net income (loss) -663 99	Percentage of ownership 50.00 %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss)	Percentage of ownership %

Income

Address of property 6005 North Bluff Ottawa ON K1V 2K2	Number of units	Gross rents
Enter the total of your gross rents	8141	7,980 00
Other related income (for example, premiums and leases, sharecropping)	8230	
Gross rental income – Enter this amount on line 160 of your income tax and benefit return	8299	7,980 00 a

Expenses

	Total expenses	Personal portion
Advertising	8521 101 61	
Insurance	8690 257 78	
Interest	8710 2,735 30	
Office expenses	8810	
Legal, accounting, and other professional fees	8860	
Management and administration fees	8871 3,374 75	
Maintenance and repairs	8960 381 97	
Salaries, wages, and benefits (including employer's contributions)	9060	
Property taxes	9180 2,150 12	
Travel	9200	
Utilities	9220 306 45	
Motor vehicle expenses (not including CCA)	9281	
Other expenses	9270	
Total	9,307 98	9949
Deductible expenses (total expenses minus personal portion)		9,307 98 b
Net income (loss) before adjustments (line a minus line b)		9369 -1,327 98
Co-owners – Your share of line 9369 above		-663 99 c
Minus other expenses of the co-owner		9945
		Subtotal -663 99
Plus recaptured capital cost allowance (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9947
		Subtotal -663 99
Minus terminal loss (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9948
		Subtotal -663 99
Minus capital cost allowance		9936
Net income (loss) – If you are a sole proprietor or a co-owner, enter this amount on line 9946		-663 99 d
Partnerships – Your share of line d above or the amount from your T5013 slip		
Plus GST/HST rebate for partners received in the year		9974
Minus other expenses of the partner		9943
Your net income (loss) – Enter this amount on line 126 of your income tax and benefit return		9946 -663 99 e

Area A – Calculation of capital cost allowance claim (CCA)

Area B – Details of equipment and other property additions in the year**Total equipment and other property additions in the year** **9925**

Total building additions in the year **9927**

Total equipment and other property dispositions in the year **9926**

Total building dispositions in the year **9928**

9923

9924



Statement of Business or Professional Activities

- For each business or profession, complete a **separate** Form T2125.
- File each completed Form T2125 with your income tax and benefit return.
- For more information on how to complete this form, see Guide T4002, *Business and Professional Income*.

Identification

Your name Jerome Patry		Your social insurance number 276 389 566	
Business name Jerome & Jaclyn Patry		Account Number (15 characters)	
Business address 1218 rue des Charmilles			
City and province or territory Quebec QC		Postal code G3K 2T8	
Fiscal period From: 2014-01-01 To: 2014-12-31		Was 2014 your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Main product or service Property management		Industry code (see the appendix in Guide T4002) 531310	
Tax shelter identification number	Partnership business number (9 digits)	Your percentage of the partnership 50.00 %	
Name and address of person or firm preparing this form BDO Canada LLP 150 Caroline St S Suite 201 Waterloo ON N2L 0A5			

Internet business activities

How many Internet webpages and websites does your business earn income from? Enter "0" if none.		_____
Provide the main webpage or site address(es) (also known as URL address(es)):		
http://_____		
http://_____		
http://_____		
http://_____		
http://_____		
Percentage of your gross income generated from the webpages and websites. (If no gross income was generated from the Internet, enter "0")		_____ %

Protected B when completed

Part 1 – Business income

☒ If you have business income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**

Gross sales, commissions, or fees (including GST/HST collected or collectible)	4,706	10	A
Minus any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line A above)			(i)
Subtotal (amount A minus amount (i))	4,706	10	B
For those using the quick method – Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method		(ii)	(ii)
GST/HST remitted, calculated on (sales, commissions, and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate		(iii)	
Subtotal (amount (ii) minus amount (iii))			(iv)
Adjusted gross sales (amount B plus amount (iv)) – Enter this amount on line 8000 in Part 3 below	4,706	10	C

Part 2 – Professional income

☐ If you have professional income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**

Gross professional fees including work-in-progress (WIP) (including GST/HST collected or collectible)			D
Minus any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line D above) and any WIP at the end of the year you elected to exclude (see Chapter 2 of Guide T4002)			(i)
Subtotal (amount D minus amount (i))			E
For those using the quick method – Government assistance calculated as follows:			
GST/HST collected or collectible on professional fees eligible for the quick method		(ii)	
GST/HST remitted, calculated on (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate		(iii)	
Subtotal (amount (ii) minus amount (iii))			(iv)
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of the Guide T4002)			(v)
Adjusted professional fees (Amount E plus amount (iv) and (v)) – Enter this amount on line 8000 in Part 3 below			F

Part 3 – Gross business or professional income

Adjusted gross sales (from amount C in Part 1) or adjusted professional fees (from amount F in Part 2)	8000	4,706	10	G
Plus				
Reserves deducted last year	8290			
Other income	8230			
Total of the above two lines				H
Gross business or professional income (amount G plus amount H)	8299	4,706	10	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, or commission on line 166.

If GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses, or net income (loss) in parts 4 to 6.

Protected B when completed

Part 4 – Cost of goods sold and gross profit

If you have business income, complete this part. Enter only the business part of the costs.

Gross business income from line 8299 in Part 3				4,706	10	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300					
Purchases during the year (net of returns, allowances, and discounts)	8320					
Direct wage costs	8340					
Subcontracts	8360					
Other costs	8450					
Total of the above five lines						
Minus						
Closing inventory (include raw materials, goods in process, and finished goods)	8500					
Cost of goods sold	8518					J
Gross profit (amount I minus amount J)				8519	4,706	10

Part 5 – Net income (loss) before adjustments

Gross profit from line 8519 in Part 4 above, or gross income from line 8299 in Part 3				4,706	10	K
Expenses (enter only the business part)						
Advertising	8521					
Meals and entertainment (allowable part only)	8523					
Bad debts	8590					
Insurance	8690					
Interest	8710					
Business tax, fees, licences, dues, memberships, and subscriptions	8760					
Office expenses	8810		499	00		
Supplies	8811					
Legal, accounting, and other professional fees	8860		872	93		
Management and administration fees	8871					
Rent	8910					
Maintenance and repairs	8960					
Salaries, wages, and benefits (including employer's contributions)	9060					
Property taxes	9180					
Travel (including transportation fees, accommodations, and allowable part of meals)	9200					
Telephone and utilities	9220		376	63		
Fuel costs (except for motor vehicles)	9224					
Delivery, freight, and express	9275					
Motor vehicle expenses (not including CCA) (see Chart A)	9281					
Allowance on eligible capital property	9935					
Capital cost allowance (CCA) (from Area A)	9936					
Other expenses (specify):	9270					
Total business expenses (total of lines 8521 to 9270)	9368		1,748	56		
Net income (loss) before adjustments (amount K minus amount L)				9369	2,957	54

Protected B when completed

Part 6 – Your net income (loss)

Your share of the amount on line 9369 in Part 5 or the amount from your T5013 slip	1,478	77	M
Plus: GST/HST rebate for partners received in the year (see Chapter 3).	9974		N
Total (amount M plus amount N)	1,478	77	O
Minus: Other amounts deductible from your share of the net partnership income (loss) (from the chart in Part 7 below)	9943	495	86 P
Net income (loss) after adjustments (amount O minus amount P)		982	91 Q
Minus: Business-use-of-home expenses (your share of amount 3 in part 8)	9945	982	91 R
Your net income (loss) (amount Q minus amount R)	9946		

Enter this amount on the appropriate line of your income tax and benefit return: business on line 135, professional on line 137, or commission on line 139.

Part 7 – Other amounts deductible from your share of the net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

Business use of motor vehicle	495	86
Meals and entertainment		
Private health services plan premiums		
Other amounts deductible from your share of the partnership (total of the above amounts)	495	86

Enter this amount on line 9943, in Part 6 above.

Part 8 – Calculation of business-use-of-home expenses

Heat	804	15
Electricity	1,061	58
Insurance	809	60
Maintenance	1,347	62
Mortgage interest	5,416	35
Property taxes	3,942	82
Other expenses (specify): Water	228	78
Subtotal	13,610	90
Minus: Personal-use part	12,731	43
Subtotal	879	47
Plus: Capital cost allowance (business part only)		
Amount carried forward from previous year	422	39
Subtotal	1,301	86 1
Minus: Net income (loss) after adjustments (from amount Q in Part 6 – if negative, enter "0")	982	91 2
Business-use-of-home expenses available to carry forward (amount 1 minus amount 2 – if negative, enter "0")	318	95
Allowable claim (the lesser of amounts 1 and 2 – Enter your share of this amount on line 9945 in Part 6)	982	91 3

Details of other partners

Name and address Jaclyn Patry	Share of net income or (loss) 1,478 77	% of partnership 50.00 %
Name and address	Share of net income or (loss)	% of partnership
Name and address	Share of net income or (loss)	% of partnership
Name and address	Share of net income or (loss)	% of partnership

Details of equity

Total business liabilities	9931	
Drawings in 2014	9932	
Capital contributions in 2014	9933	

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Area A – Calculation of capital cost allowance (CCA) claim

Part XI properties (acquired after 1971)

CCA other than classes 10.1 and 13

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	Amount to be subtracted	3 Cost of additions in the year	4 Proceeds of dispositions in the year	7 Base amount for CCA	8 Rate (%)	9 CCA for the year (col. 7 x col. 8 or an adjusted amount)	10 UCC at the end of the year
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Total CCA for classes other than 10.1 and 13.

▶

Total capital cost allowance (Part XI Method) included on line 9936

▶

Area B – Details of equipment additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
----------------------	--------------------------	--------------------	---------------------------------------	---

Total equipment additions in the year **9925**

Area C – Details of building additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
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Total building additions in the year **9927**

Area D – Details of equipment dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
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Total equipment dispositions in the year **9926**

Area E – Details of building dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
----------------------	--------------------------	--	---------------------------------------	---

Total building dispositions in the year **9928**

Area F – Details of land additions and dispositions in the year

Total cost of all land additions in the year	9923	<input type="text"/>
Total proceeds from all land dispositions in the year	9924	<input type="text"/>

See the privacy notice on your return

Prepared solely for income tax purposes without audit or review from information provided by the taxpayer

T2125 – Calculating Vehicle Expenses for Business Use Purposes

Self-employment statement

Business name <u>Jerome & Jaclyn Patry</u>	Fiscal period from: <u>2014-01-01</u> to <u>2014-12-31</u>
--	--

Motor vehicle description

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3
Make	BMW	Mitsubishi	
Model	X3	Lancer	
Year	2011	2006	
Date of acquisition			
Date of disposition (if in the year)			
Partnership's vehicle	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Kilometres

Number of kilometres driven during the fiscal period to earn business income	1,443		1
Total kilometres driven in the fiscal period	19,523		2
Percentage of business use	7.39 %	. %	. %

GST/HST rebate for eligible expenses on which the GST and HST have been paid

Select this box if a GST/HST rebate can be claimed for one or more vehicles ☐

Chart A – Expenses related to motor vehicles

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3	
Fuel and oil	4,052			3
Interest (see chart B below)	+			4
Interest on a motor vehicle other than an automobile	+			5
Insurance	1,541			6
Licence and registration fees	73			7
Maintenance and repairs	355			8
Leasing costs (see chart C below)	+			9
Other expenses (specify)				
CAA & washes	686			10
Total motor vehicle expenses (total of lines 1 to 10)	6,708			11
Business part: (line 1 ÷ line 2 x line 11)	495			12
Parking fees related to business activities	+			13
Additional business insurance	+			14
Reimbursement, rebates	-			15
Eligible motor vehicle expenses	495			
Sole owner – Total expenses related to motor vehicles (without CCA)			495	
Partnership – Total expenses related to motor vehicles (without CCA)				

Chart B – Eligible interest for passenger vehicles

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3	
Total interest payable (accrual accounting) or paid (cash basis) in the fiscal period				A
Number of days in the fiscal period during which interest was payable	365			
Multiply by the daily rate	10.00	10.00	10.00	
Eligible interest expenses (A or B, whichever is less)	3,650			B

Chart D – Capital Cost Allowance

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3	
Final loss (class 10 only)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Cost before GST and PST				A
GST and PST				B
Class	10	10	10	
UCC at the beginning of the year				1
Cost of acquisition	+			2
GST/PST rebate	-			3
Proceeds of disposition	-			4
(Line 2 - line 3 - line 4) x 1/2	-			5
Base amount for CCA (Note 1)	=			6
Rate	30.00	30.00	30.00	7
Line 6 multiplied by the rate on line 7	-			8
Closing balance	=			9
Percentage of business use	7.39 %	%	%	
Business part of CCA				
Sole owner – Total CCA related to motor vehicles				=
Partnership – Total CCA related to motor vehicles				=

Note 1: If data relating to more than one class 10 vehicle has been entered in this form and one of those vehicles has been disposed of in the year, the CCA balance of the vehicle disposed of will be transferred to the CCA balance of one of the class 10 vehicles that have not been disposed of.

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	Amount to be subtracted	3 Cost of additions in the year	4 Proceeds of dispositions in the year	7 Base amount for CCA	8 Rate (%)	9 CCA for the year (col. 7 x col. 8 or an adjusted amount)	10 UCC at the end of the year
10						30.00		
10						30.00		
10						30.00		

Pension Adjustment

Pension adjustment from box 52 on T4 slips		15,412	00
Pension adjustment from box 034 on T4A slips	+		
Pension adjustment from RC267	+		
Pension adjustment from RC268	+		
Pension adjustment from RC269	+		
Pension adjustment (T1, line 206)	=	15,412	00



Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2014

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when completed

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

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

- You earned employment income **in Quebec** in 2014 and you **were not** a resident of **Quebec** on December 31, 2014. If this is your case, complete **Part 1**. If you were at least 65 to 70 years of age, read **Part 2**. If you were self-employed and/or had other earnings on which you want to elect to pay CPP contributions on, also complete **Part 3**.
- You earned employment income **outside Quebec** in 2014 and you **were** a resident of **Quebec** on December 31, 2014. If this is your case, complete **Part 1**. If you were also self-employed and/or you had income that you want to make optional contributions on, complete **Part 4**.

Part 1 – CPP/QPP calculation

Enter the number of months during which the CPP applies to you in 2014. (read the instruction sheet)	12	A	
Enter the number of months during which the QPP applies to you in 2014. (read the instruction sheet)	12	B	
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	CPP (maximum \$52,500)	52,500	00 1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	QPP (maximum \$52,500)	52,500	00 2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is other than Quebec . If box 26 is blank, use box 14.	5549	52,500	00 3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.	5548	11,717	72 4
Add lines 3 and 4.	Total pensionable earnings	64,217	72 5
Canada Pension Plan			
Enter the amount from line 3.		52,500	00 6
Enter the amount from line 5.		64,217	72 7
Line 6 divided by line 7 (include 5 decimals after the period)		0.81753	8
Enter the amount from line 1.		52,500	00 9
Multiply line 8 by line 9.		42,920	33 10
Enter the amount from line 1 or the amount from line 10, whichever is less .		42,920	33 11
Enter the amount from line 3 or the amount from line 11, whichever is less .		42,920	33 12
Enter the number from line 8 (include 5 decimals after the period).		0.81753	13
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	(maximum \$3,500)	3,500	00 14
Multiply line 13 by line 14.	Basic exemption for CPP purposes *	2,861	36 15
Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").		40,058	97 16
CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.		1,982	92 17
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	5034	2,425	50 18
* If you started receiving CPP retirement benefits in 2014, your basic exemption may be prorated by the CRA.			
Quebec Pension Plan			
Enter the amount from line 2.		52,500	00 19
Enter the amount from line 11.		42,920	33 20
Line 19 minus line 20		9,579	67 21
Enter the amount from line 4 or the amount from line 21, whichever is less .		9,579	67 22
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	(maximum \$3,500)	3,500	00 23
Enter the amount from line 15.		2,861	36 24
Line 23 minus line 24	Basic exemption for QPP purposes	638	64 25
Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").		8,941	03 26
QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.175%.		462	70 27
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	5033	606	39 28

Continue on the next page.

Protected B
when completed

RC381 – Page 2

Part 1 – CPP/QPP calculation (continued)

Line 308, and line 448 for residents of all provinces or territories except Quebec.

Enter the amount from line 18.	2,425	50	29	
Enter the amount from line 28.	606	39	30	
Add lines 29 and 30.	Actual CPP/QPP contributions	3,031	89	▶ 3,031 89 31
Enter the amount from line 17.	1,982	92	32	
Enter the amount from line 27.	462	70	33	
Add lines 32 and 33.	CPP/QPP contributions based on pensionable earnings	2,445	62	▶ 2,445 62 34
Line 31 minus line 34 (if negative, enter "0")	CPP/QPP overpayment	586	27	35

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 39 of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

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

If, in 2014, 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 2014 and elected in 2014 to stop paying CPP contributions, or revoked in 2014 an election made in a prior year, you should have already completed and submitted Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*, to us and your employer(s).

If you had **both** employment income and self-employment income in 2014 and wanted to elect in 2014 to stop paying CPP contributions in 2014, or to revoke in 2014 an election made in a prior year, you should have completed Form CPT30 in 2014. 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 2014, but your intent was to elect in 2014 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in **box 372** below or, if you want to revoke in 2014 an election made in a prior year, enter the month you want to resume contributing in **box 374** below. If you did not complete and submit Form CPT30 for 2014 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 2014 on this form.

To be valid, an election or revocation that begins in 2014 must be filed on or before June 15, 2016.

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

Part 3 – Residents of all provinces except Quebec – CPP contributions on self-employment and other earnings

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)			1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373		2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)	399		3
Add lines 1, 2, and 3.			4
Canada Pension Plan			
Enter the amount from line 18 of Part 1.	Actual CPP contributions		5
If the amount at line 35 of Part 1 is positive, complete lines 6 and 7. Otherwise, enter "0" on line 8 and continue on line 9.			
Enter the amount from line 5 above.		6	
Enter the amount from line 17 of Part 1.		7	
Line 6 minus line 7 (if negative, enter "0")			8
Line 5 minus line 8 (if negative, enter "0")			9
Multiply the amount from line 9 by 20.202.			10
Quebec Pension Plan			
Enter the amount from line 28 of Part 1.	Actual QPP contributions		11
If the amount at line 35 of Part 1 is positive, complete lines 12 and 13. Otherwise, enter "0" on line 14 and continue on line 15.			
Enter the amount from line 11 above.		12	
Enter the amount from line 27 of Part 1.		13	
Line 12 minus line 13 (if negative, enter "0")			14
Line 11 minus line 14 (if negative, enter "0")			15
Multiply the amount from line 15 by 19.3237.			16
Add line 10 and line 16.			17
Enter the amount from line 1 of Part 1.	CPP pensionable earnings (maximum \$52,500)		18
Enter the amount from line 14 of Part 1.	Basic exemption (maximum \$3,500)		19
Line 18 minus line 19	(maximum \$49,000)		20
Enter the amount from line 17 above.			21
Line 20 minus line 21 (if negative, enter "0")			22
Enter the amount from line 4 or line 22, whichever is less.			23
If the amount at line 5 of Part 1 is less than the amount at line 14 of Part 1, complete lines 24 to 27. Otherwise, enter "0" on line 28 and continue on line 29.			
Enter the result of line 14 of Part 1 minus line 5 of Part 1.			24
Enter the amount from line 4 above.		25	
Enter the amount from line 20 above.		26	
Line 25 minus line 26 (if negative enter "0")			27
Line 24 minus line 27 (if negative, enter "0")			28
Earnings subject to contributions: line 23 minus line 28 (if negative, enter "0")			29
Multiply the amount from line 29 by 9.9%.			30
Multiply the amount from line 35 of Part 1 (if positive only) by 2.			31
CPP contributions payable on self-employment and other earnings: Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. **			32
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 32 by 50%.			33

Enter the amount from line 33 on line 222 of your return and on line 310 of Schedule 1.

* Self-employment earnings should be prorated according to the number of months entered in box A in Part 1
(do not prorate the self-employment earnings if the individual died in 2014).

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

Part 4 – Quebec residents – QPP contributions on self-employment and other earnings

Net business income * (amount from line 21 of Revenu Quebec Form LE-35-V; if negative, enter "0")	371	232	03	1
Income on which you wish to make optional contributions (amount from line 22.1 of Revenu Quebec Form LE-35-V)	373			2
Add lines 1 and 2.		232	03	3
Canada Pension Plan				
Enter the amount from line 18 of Part 1.	Actual CPP contributions	2,425	50	4
If the amount at line 35 of Part 1 is positive, complete lines 5 and 6. Otherwise, enter "0" on line 7 and continue on line 8.				
Enter the amount from line 4 above.		2,425	50	5
Enter the amount from line 17 of Part 1.		1,982	92	6
Line 5 minus line 6 (if negative, enter "0")		442	58	7
Line 4 minus line 7 (if negative, enter "0")			1,982	8
Multiply the amount from line 8 by 20.202.			40,058	9
Quebec Pension Plan				
Enter the amount from line 28 of Part 1.	Actual QPP contributions	606	39	10
If the amount at line 35 of Part 1 is positive, complete lines 11 and 12. Otherwise, enter "0" on line 13 and continue on line 14.				
Enter the amount from line 10 above.		606	39	11
Enter the amount from line 27 of Part 1.		462	70	12
Line 11 minus line 12 (if negative, enter "0")		143	69	13
Line 10 minus line 13 (if negative, enter "0")			462	14
Multiply the amount from line 14 by 19.3237.			8,941	15
Add line 9 and line 15.			49,000	16
Enter the amount from line 2 of Part 1.	QPP pensionable earnings (maximum \$52,500)	52,500	00	17
Enter the amount from line 23 of Part 1.	Basic exemption (maximum \$3,500)	3,500	00	18
Line 17 minus line 18	(maximum \$49,000)	49,000	00	19
Enter the amount from line 16 above.		49,000	05	20
Line 19 minus line 20 (if negative, enter "0")				21
Enter the amount from line 3 or line 21, whichever is less .				22
If the amount at line 5 of Part 1 is less than the amount at line 23 of Part 1, complete lines 23 to 26. Otherwise, enter "0" on line 27 and continue on line 28.				
Enter the result of line 23 of Part 1 minus line 5 of Part 1.				23
Enter the amount from line 3 above				24
Enter the amount from line 19 above.				25
Line 24 minus line 25 (if negative enter "0")				26
Line 23 minus line 26 (if negative, enter "0")				27
Earnings subject to contributions: line 22 minus line 27 (if negative, enter "0")				28
Multiply the amount from line 28 by 10.35%.				29
Multiply the amount from line 35 of Part 1 (if positive only) by 2.			1,172	30
Line 29 minus line 30 (if negative, enter "0")				31
Deduction and tax credit for QPP contributions on self-employment and other earnings:				
Multiply the amount from line 31 by 50%.				32
Enter the amount from line 32 on line 222 of your federal return and on line 310 of Schedule 1.				
* Self-employment earnings should be prorated according to the number of months entered in box B in Part 1 (do not prorate the self-employment earnings if the individual died in 2014).				

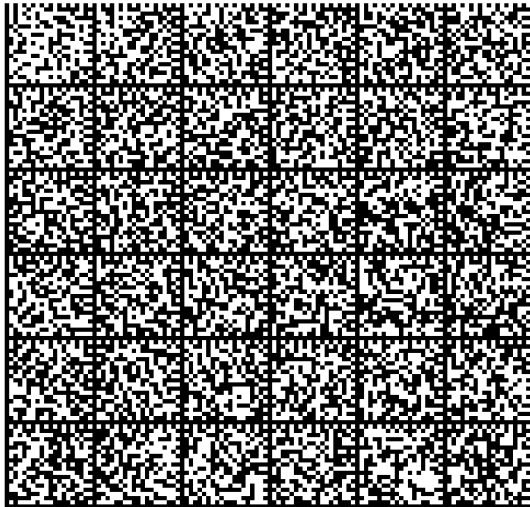


Income Tax Return Data

2014 Authorization
number :

RQ14-TP77

1	Patry	199	119 213,95	478	,00
2	Jerome	275	98 119,27	479	2 107,50
3		299	98 119,27	481	,00
11	276-389-566	399	2 261,00		

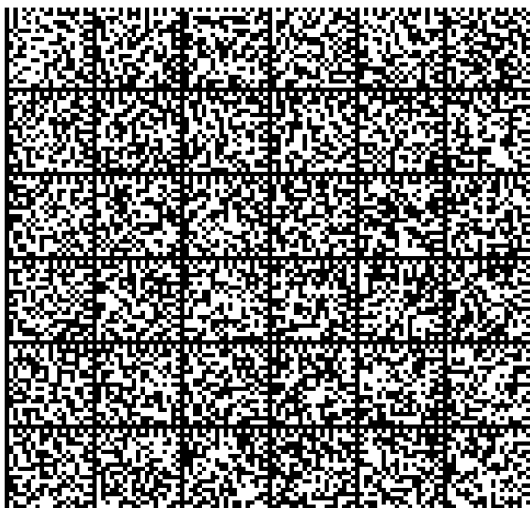


Code 1 of 4

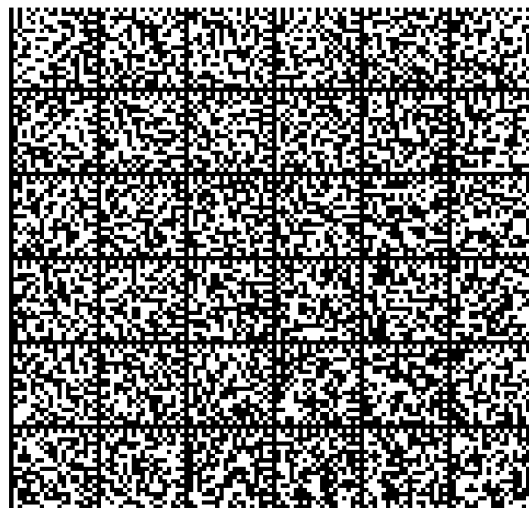
The data contained in the two-dimensional barcode(s) will be read by Revenu Québec. This data is identical to the data appearing on the income tax return and, if applicable, its schedules and form TP-128-V, form TP-80-V, form TP-80.1-V, form TP-1029.ER-V and form TP-1029.LR-V.

This form must be submitted to Revenu Québec, along with the *Keying Summary for the Income Tax Return* (TPF-1.W-V) and, if applicable, the *Keying Summary for the Schedules of the Income Tax Return* (TPF-1.X-V), the *Keying Summary for Form TP-128-V, Form TP-80-V and Form TP-80.1-V* (TPF-1.Y-V) and the *Keying Summary for Form TP-1029.ER-V and Form TP-1029.LR-V* (TPF-1.Z-V).

MR-69-V



Code 2 of 4



Code 3 of 4

This form must be submitted to Revenu Québec



U400 ZZ 85524848



Income Tax Return Data

2014

Authorization
number :

RQ14-TP77

1	Patry
2	Jerome
11	276-389-566



Code 4 of 4





Keying Summary
for the Income Tax Return

2014

TPF-1.W-V (2014-10)

Authorization number: RQ14-TP77

1	PATRY			7	1218		RUE DES CHARMILLES		
2	JEROME			8	QUEBEC		QC	9	G3K 2T8
3		4	1	5		6	979 12 24	SN	3456 4878 86705
552									
31	PATRY			32	JACLYN				
11	276 389 566	123		252		415		474	
12	2	166		260		398.1		476	
13		167		275	98 119.27	400.1		478	
17	18	128		276		422		480	
1801		130		278		424		475	2 107.50
1802		168	102 102.00	287		431		477	
19		136		289		437		479	2 107.50
20		139		290		438		498	
21		142		292		439		499	
2111	2112	147		293		441			
2113	22	148		295		443		515	
36	80 06 27	154		297		445		516	
37		164	232.03	299	98 119.27	446		517	
41	510 728 843	199	119 213.95	358		447		550	5000
50	X 52	201	1 110.00	361		448	200.00	551	403
51	72 149.41	205	9 118.13	367		450	16 508.42	94	404
96	2 425.50	207		373		451	7 406.44	95	X 405
96.1	52 500.00	212		376		451.1		106	436
97	327.86	214	10 866.55	378		451.3		149	442
98	606.39	224		381		452	586.27	153	444
98.1	11 717.72	225		385		453		206	449 14
100		228		390		454	6 408.21	249	448.1 1
102		231		391		455		277	448.2
101	118 981.92	233		392		456		286	461
105		234		393		457		296	VP
107		236		395		458			
110		241		398		481			
111		245		399	2 261.00	459			
114		246		400	18 569.42	462			
119		248		401	18 569.42	466			
122		250		414		470	2 107.50		

I certify that the data entered on this form corresponds to the data in the income tax return. The information given in this return and in the attached documents is accurate and complete, and fully discloses all my income. If I am entitled to a refund and I have entered an amount on line 476, I agree to have the amount applied to the payment of my spouse's balance due (line 475 of my spouse's return). If I have entered an amount on line 123, it is because I elected to add to my income a portion of my spouse's retirement income.

Signature

2015-04-22
Date

TPF-1.X-V 3
MR-69-V

Form prescribed by the President and Chief Executive Officer
This form must be submitted to Revenu Québec.

U421 ZZ 85525049



Keying Summary for the Schedules
of the Income Tax Return

2014

TPF-1.X-V (2014-10)

Page 1

Authorization number: RQ14-TP77

PATRY

JEROME

276 389 566

Schedule A

<u>1</u>	<u>30</u>	
(1)	(1)	
<u>4</u>	<u>31</u>	
<u>5</u>		
<u>7</u>	<u>32</u>	
<u>10</u>		
<u>12</u>	<u>33</u>	
<u>16</u>	<u>34</u>	
<u>21</u>	<u>40</u>	
(2)	<u>42</u>	
<u>4</u>	<u>44</u>	
<u>5</u>	<u>48</u>	
<u>7</u>	<u>54</u>	
<u>10</u>		(2)
<u>12</u>	<u>31</u>	
<u>16</u>		
<u>21</u>	<u>32</u>	
(3)		
<u>4</u>	<u>33</u>	
<u>5</u>	<u>34</u>	
<u>7</u>	<u>40</u>	
<u>10</u>	<u>42</u>	
<u>12</u>	<u>44</u>	
<u>16</u>	<u>48</u>	
<u>21</u>	<u>54</u>	
(1)		(1)
<u>25</u>	<u>62</u>	
<u>26</u>	<u>63</u>	
<u>28</u>	<u>65</u>	
(2)		(2)
<u>25</u>	<u>62</u>	
<u>26</u>	<u>63</u>	
<u>28</u>	<u>65</u>	
(3)		(3)
<u>25</u>	<u>62</u>	
<u>26</u>	<u>63</u>	
<u>28</u>	<u>65</u>	

Schedule B

<u>12</u>	72 149.41	<u>30.1</u>
<u>20</u>		<u>31.1</u>
<u>21</u>		<u>32.1</u>
<u>22</u>		<u>33.1</u>
<u>23</u>		<u>34.1</u>
<u>27</u>		<u>35.1</u>
<u>28</u>		<u>36.1</u>
<u>33</u>		<u>37.1</u>
<u>34</u>		<u>30.2</u>
<u>36</u>	929.85	<u>31.2</u>
<u>40</u>		<u>32.2</u>
<u>50</u>		<u>33.2</u>
<u>60</u>		<u>34.2</u>
<u>64</u>		<u>35.2</u>
<u>66</u>		
<u>69</u>		<u>36.2</u>
		<u>37.2</u>

Schedule C

<u>10</u>	<u>14</u>	<u>38.1</u>
<u>11</u>	<u>15</u>	<u>40</u>
<u>12</u>	<u>16</u>	<u>41</u>
<u>13</u>	<u>17</u>	<u>42</u>
		<u>44</u>
<u>1</u>		<u>46</u>
<u>2</u>		<u>78</u>
<u>3</u>		<u>96</u>
<u>4</u>		<u>98</u>
<u>5</u>		
<u>6</u>		

Schedule D

<u>1</u>		
<u>2</u>		
<u>6</u>		
<u>11</u>		
<u>38</u>		
<u>36</u>	<u>48</u>	<u>60</u>
<u>40</u>	<u>50</u>	<u>61</u>
<u>44</u>	<u>51</u>	<u>62</u>
<u>46</u>	<u>52</u>	

Schedule F

<u>20</u>
<u>30</u>
<u>31</u>
<u>33</u>
<u>41</u>
<u>42</u>
<u>44</u>
<u>45</u>
<u>60</u>
<u>62</u>

Schedule R

<u>11</u>	
<u>14</u>	
<u>24</u>	
<u>30</u>	59 398.97
<u>31</u>	
<u>34</u>	58 651.12
<u>38</u>	349.38
<u>40</u>	291.53
<u>44</u>	

Schedule S

<u>4</u>
<u>8</u>
<u>10</u>
<u>16</u>
<u>201</u>
<u>202</u>





Keying Summary for the Schedules
of the Income Tax Return

2014

TPF-1.X-V (2014-10)

Page 2

Authorization number: RQ14-TP77

276 389 566

PATRY

JEROME

Schedule G

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Schedule J

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9		9.1
101		321
111		34
121		36
131		50
141		52
151		54
161		56
171		81
181		88
191		90
201		
211		
223		
224		
225		
226		
227		
10		64
11		65
12		66
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14		68
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16		70
17		71
18		72
19		73
20		74
21		75
23		76
24		
301		91
302		98

Schedule L

12	4 706.10	60
22	232.03	74
13		75
23		86
14		87
24		90
15		
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16		
26		
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29		
34	232.03	16
40		20

Schedule M

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48	
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Schedule P

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Schedule Q

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Schedule T

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This form must be submitted to Revenu Québec.



U423 ZZ 85525051

REVENU

QUÉBEC



INCOME TAX RETURN

2014

TP-1.D-V

AUTHORIZATION NUMBER

RQ14-TP77

Information about you

(see the guide)

1	Last name	Patry	2	First name	Jerome	6	Date of birth	1979-12-24
3	If this is your first Québec income tax return, check this box.							<input type="checkbox"/>
4	Sex:	1 <input checked="" type="checkbox"/> male	2 <input type="checkbox"/> female	5	Language of communication (if this is your first Québec income tax return):	1 <input type="checkbox"/> French	2 <input type="checkbox"/> English	
7	Apartment	Street number	Street name, P.O. box					
		1218	rue des Charmilles					
8	City, town or municipality	Quebec	Province	QC	9	Postal code	G3K 2T8	
11	Social insurance number	276 389 566						
12	Your situation on December 31, 2014 (see the definition of "spouse on December 31, 2014" at line 12 in the guide)							
1	You did not have a spouse.							
2	<input checked="" type="checkbox"/> You had a spouse.							
19	If you entered a date on line 18, enter the income you earned while you were not resident in Canada. If you did not earn any income, enter 0.							

If your situation (line 12) has changed since 2013, enter the date of the change.

201

If, on December 31, 2014, you were not resident in Québec, state where (prov., terr. or country) you were resident.

17

If you were resident in Canada for only part of the year, enter your date of arrival: your date of departure:

18 20 20

Reason for your arrival or departure (see the guide)

0

Date of bankruptcy (where applicable)	Period covered by the return:
21 2014	1 <input type="checkbox"/> before the bankruptcy
	2 <input type="checkbox"/> following the bankruptcy
Election concerning the calculation of QPP contributions on income from self-employment (if you checked box 1). See the guide.	

If you are the beneficiary of a designated trust, refer to the guide.

22

If the above information concerns a deceased person, enter the **date of death**.

20 201

Information about your spouse on December 31, 2014

31	Last name	Patry	50	If your spouse earned income from self-employment or received an RL-29 slip, check this box.	<input checked="" type="checkbox"/>
32	First name	Jaclyn	51	Your spouse's net income (see the guide). If your spouse had no income, enter 0.	72,149 41
36	Date of birth	1980-06-27	52	If, on December 31, 2014 your spouse was not resident in Québec, state where (prov., terr. or country) he or she was resident.	
37	If your spouse died in 2014, enter the date of death .	2014	41	Social insurance number	510 728 843

Solidarity tax credit

Complete **Schedule D** to claim the solidarity tax credit. Certain conditions apply. See the guide.

Keep this form for your files.



T401 ZZ 84524849

Form prescribed by the President and Chief Executive Officer

Total income

If you held employment outside Canada, check this box.				94			
If you held employment in Canada, outside Québec, check this box.				95		X	
CPP contribution	96	2,425	50	QPP contribution, <i>RL-1 slip, box B</i>	98	606	39
Pensionable earnings (CPP)	96.1	52,500	00	Pensionable salary or wages (QPP), <i>RL-1 slip, box G</i>	98.1	11,717	72
QPIP premium, <i>RL-1 slip, box H</i>	97	327	86	Taxable benefit included on line 101 below on which no QPP contribution was withheld	102		
Commissions received, <i>RL-1 slip, box M</i>	100						
Employment income, <i>RL-1 slip, box A</i>					101	118,981	92
Correction of employment income, if you received an RL-22 slip (Work chart 105)					+	105	
Other employment income (see the guide)				Specify: 106 0	+	107	
Parental insurance benefits, <i>RL-6 slip, box A</i>					+	110	
Employment Insurance benefits, <i>T4E slip</i>					+	111	
Old Age Security pension, <i>T4A(OAS) slip</i>					+	114	
QPP or CPP benefits, <i>RL-2 slip, box C</i>					+	119	
Payments from a pension plan, an RRSP, a RRIF, a DPSP or a PRPP/VRSP, or annuities					+	122	
Retirement income transferred by your spouse (see the guide)					+	123	
Dividends from taxable Canadian corporations	Actual amount of eligible dividends	166					
	Actual amount of ordinary dividends	167		Taxable amount	+	128	
Interest and other investment income					+	130	
Rental income. Attach form TP-128-V or your financial statements.							
	Gross income	168	102,102	00	Net income	+	136
Taxable capital gains (see the guide). Complete Schedule G.					+	139	
Support payments received (taxable amount). See the guide.					+	142	
Social assistance payments, <i>RL-5 slip, box A</i> , and similar financial assistance, <i>RL-5 slip, box B</i>					+	147	
Income replacement indemnities and net federal supplements				Specify: 149	+	148	
Other income (see the guide)				Specify: 153	+	154	
Business income. Complete Schedule L.					+	164	232 03
Add lines 101 and 105 through 164.					Total income	=	199 119,213 95

Net income

Deduction for workers (see the guide)	201	1,110	00
Registered pension plan (RPP) deduction, <i>RL-1 slip, box D</i>	+	205	9,118 13
Employment expenses and deductions	Specify: 206	+	207
RRSP or PRPP/VRSP deduction	HBP or LLP 212	+	214 10,866 55
Support payments made (deductible amount). See the guide.			
Recipient's social insurance number	224		
Support payments made (deductible amount)	+	225	
Moving expenses. Complete form TP-348-V.	+	228	
Carrying charges and interest expenses (see lines 231 and 260 in the guide)	+	231	
Business investment loss. Complete form TP-232.1-V.			
Total losses 233	Allowable loss	+	234
Deduction for residents of designated remote areas. Complete form TP-350.1-V.	+	236	
Deduction for exploration and development expenses	+	241	
Deduction for retirement income transferred to your spouse on December 31, 2014. Complete Schedule Q.	+	245	
Deduction for a repayment of amounts overpaid to you (see the guide)	+	246	
Deduction for amounts contributed to the QPP and the QPIP on income from self-employment	+	248	
Other deductions (see the guide)	Specify: 249	+	250
Carry-over of the adjustment of investment expenses (see the guide)	+	252	
Add lines 201 through 207, 214 through 231, and 234 through 252.	Total deductions	=	254 21,094 68
Subtract line 254 from line 199.		=	256 98,119 27
Adjustment of investment expenses (see the guide). Complete Schedule N.	+	260	
Add lines 256 and 260.			
If the result is negative , enter 0. Carry the result to page 3.	Net income	=	275 98,119 27



T402 ZZ 84524850

TP-1.D-V (2014-12) Page 3

Amount from line 275										275	98,119	27					
Adjustment of deductions (see the guide)										Specify:	277		+	276			
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)													+	278			
Add lines 275 through 278.													=	279	98,119	27	
Deductions for strategic investments (see the guide)										Specify:	286				287		
Non-capital losses from other years													+	289			
Net capital losses from other years (see lines 276 and 290 in the guide)													+	290			
Capital gains deduction (see the guide)													+	292			
Deduction for an Indian													+	293			
Deductions for certain income (see the guide)													+	295			
Miscellaneous deductions (see the guide)										Specify:	296			+	297		
Add lines 287 through 297.										Total deductions			=	298			
Subtract line 298 from line 279. If the result is negative, enter 0.													►	298			
													=	299	98,119	27	

Basic personal amount					350	11,305	00
Adjustment for income replacement indemnities (maximum \$10,174.50). See the guide.	–	358					
Subtract line 358 from line 350.	=	359	11,305	00			
Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B.	+	361					
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A.	+	367					
Union, professional or other dues	+	373					
Amount for a severe and prolonged impairment in mental or physical functions (see the guide)	+	376					
Expenses for medical services not available in your area	+	378					
Medical expenses. Complete Schedule B.	+	381					
Interest paid on a student loan. Complete Schedule M.	+	385					
Add lines 359 through 385.	=	388	11,305	00			
	x		20 %				
Multiply line 388 by 20%.	=	389	2,261	00			
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide)	+	390					
Tax credit for workers 65 or older (see the guide)	+	391					
Tax credit for recent graduates working in remote resource regions. Complete form TP-776.1.ND-V.	+	392					
Tax credits for donations and gifts (see the guide)							
Amount from line 1 of Work chart 395		393					
	+	395					
Tax credit for tuition or examination fees. Complete Schedule T.	+	398					
Tax credit for tuition or examination fees transferred by a child (see the guide)	+	398.1					
Add lines 389 through 392 and 395 through 398.1.	=	399	2,261	00			
Non-refundable tax credits							

Income tax calculated in Work chart 400										400		18,569	42
Additional income tax calculated in Work chart 400.1 (taxable income over \$100,970)										+ 400.1			
Add lines 400 and 400.1.										403			
If you must complete form TP-22-V or TP-25-V, check box 403.													
										= Income tax on taxable income	401	18,569	42
Non-refundable tax credits (line 399)										- 406		2,261	00
Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter instead the amount from line 413 of Schedule E. If you are completing form TP-766.2-V, check box 404.										404			
If you are completing Part 4 of form TP-766.2-V, check box 405.										405			
										=	413	16,308	42
Tax credit for contributions to authorized Québec political parties (Work chart 414)													
										414			
Dividend tax credit										+ 415			
Tax credit for the acquisition of Capital régional et coopératif Desjardins shares, <i>RL-26 slip, box B</i>										+ 422			
Tax credit for a labour-sponsored fund (see the guide)										+ 424			
Add lines 414 through 424.										= 425			
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide.													
Credits transferred from one spouse to the other (see the guide)										= 430		16,308	42
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E. If the result is negative, enter 0. Carry the result to page 4.										- 431			
										= 432		16,308	42



T403 ZZ 84524851

T404 ZZ 84524852



Tax Relief Measures

Schedule B – F-V (2014-12) Page 1

B
Schedule

If you and your spouse on December 31, 2014, are both entering an amount on line 361, 381 or 462 of your respective returns, you must each file your own Schedule B.

Authorization number: RQ14-TP77

A. Net family income

Amount from line 275 of your return	10	98,119	27
Amount from line 275 of your spouse's return (spouse on December 31, 2014)	12	72,149	41
Add lines 10 and 12.	Family income	14	170,268 68
	16	32,795	00
Subtract line 16 from line 14. If the result is negative , enter 0.	Net family income	18	137,473 68

B. Age amount, amount for a person living alone and amount for retirement income

You are not entitled to any of these amounts if you **had** a spouse on December 31, 2014, and the amount on line 18 is more than \$70,100, or if you **did not have** a spouse on December 31, 2014, and the amount on line 18 is more than \$50,400.

If, throughout 2014 , you maintained and ordinarily lived in a dwelling in which you lived alone or only with one or more individuals under the age of 18, or with one or more of your children 18 or older who were full-time students pursuing vocational training at the secondary level or post-secondary studies, enter \$1,325 . See line 361 in the guide.	20		
Additional amount for a person living alone (single-parent family). See line 361 in the guide.	21		
If you were born before January 1, 1950, enter \$2,435 .	22		
If your spouse on December 31, 2014, was born before January 1, 1950, enter \$2,435 .	23		
If you entered an amount on line 122 or 123 of your return, complete the work chart below.	27		
If your spouse on December 31, 2014, entered an amount on line 122 or 123 of his or her return, complete the work chart below.	28		
Add lines 20 through 28.	30		
Amount from line 18 ▶ 137,473 68 x 15% ▶	31	20,621	05
Subtract line 31 from line 30. If the result is negative , enter 0.	32		
Amount to which you or (if applicable) your spouse is entitled	33		
Amount claimed on line 361 of your spouse's return (spouse on December 31, 2014)	34		
Subtract line 33 from line 32.			
Carry the result to line 361 of your return.			

WORK CHART – Amount for retirement income

	You	Your spouse on December 31, 2014
Total of the amounts from lines 122 and 123 of the return	1	
Amount from line 1 transferred to an RRSP, a RRIF or a PRPP/VRSP, or used to purchase an annuity (see line 250, point 4, in the guide)	2	
Deduction claimed on line 250, point 6, for a refund of unused contributions to a PRPP included in the amount on line 1	3	
Deduction claimed on line 293 for the amount on line 1	4	
Deduction claimed on line 297 (point 9, 12 or 18) for the amount on line 1	5	
Retirement income transferred to your spouse (amount from line 245)	6	
Add lines 2 through 6 .	7	
Subtract line 7 from line 1 (maximum \$2,160).		
Carry this amount to line 27 or line 28, or to both lines, as applicable.	8	

Note: If you transferred life annuity payments made under a retirement compensation arrangement (line 154, point 3) to your spouse, the amount entered on lines 123 and 245 of the return in respect of the transfer must not be included on lines 1 and 6 of the work chart.

Enclose a copy of this schedule with the documents you submit to Revenu Québec.



T4B1 ZZ 84526649

Form prescribed by the President and Chief Executive Officer



C. Medical expenses

Medical expenses (see line 381 in the guide)

Family income (line 14 of Part A)

Multiply line 37 by 3%.

Subtract line 39 from line 36. If the result is **negative**, enter 0.

Carry this amount to line 381 of your return.

Medical expenses

Note: If you enter an amount on line 40, you may also be entitled to the refundable tax credit for medical expenses. See Part D below.

D. Refundable tax credit for medical expenses

You can claim this tax credit if you meet **all** of the following conditions:

- You were resident in Québec on December 31, 2014.
- You were resident in Canada throughout 2014.
- You were 18 or older on December 31, 2014.
- Your work income (line 10 of the work chart under point 1 at line 462 in the guide) is \$2,925 or more.

You are **not** entitled to this credit if the amount on line 14 of Part A is over \$44,900.

Amount from line 40 above

Disability supports deduction

(see line 250, point 7 in the guide)

Add lines 41 and 42.

Family income (line 14 of Part A)

Subtract line 46 from line 45. If the result is **negative**, enter 0.

Subtract line 48 from line 44. If the result is **negative**, enter 0.

Carry this amount to line 462 of your return.

Refundable tax credit for medical expenses

E. Independent living tax credit for seniors

You can claim this tax credit if you meet **both** of the following conditions:

- You were resident in Québec on December 31, 2014.
- You were 70 or older on December 31, 2014.

Expenses incurred for the purchase, lease and installation of eligible equipment or fixtures (see the guide)

Subtract line 62 from line 60. If the result is **negative**, enter 0.

Expenses incurred for one or more stays in a functional rehabilitation transition unit (see the guide)

Add lines 64 and 66.

Multiply line 67 by 20%. Carry the result to line 462 of your return.

Independent living tax credit for seniors



REVENU
QUÉBEC



Business Income

Schedule L – F-V (2014-12)

L

Schedule

Authorization number: RQ14-TP77

Net business income

Enter your net business income on lines 22 through 26 (except income covered by lines 28 and 29).

Enclose your financial statements or form TP-80-V, as applicable.

Business other than the types listed below	Gross income	12	4,706	10	Net income	22	232	03
Farming	Gross income	13			Net income +	23		
Fishing	Gross income	14			Net income +	24		
Profession	Gross income	15			Net income +	25		
Work remunerated on a commission basis	Gross income	16			Net income +	26		
Add lines 22 through 26.						=	27	232 03
Income from a partnership allocated to a retiring partner or end-of-career allowance received by a physician who did not practise medicine in the year the allowance was received						+	28	
Income from a partnership of which you were a specified member						+	29	
Add lines 27 through 29.								
Carry the result to line 164 of your return.						Net business income =	34	232 03

Insurable earnings (QPIP) and pensionable earnings (QPP) of a person responsible for a family-type resource or an intermediate resource (line 8 of form LM-53-V)

40



Québec Parental Insurance Plan (QPIP) Premium

Schedule R – F-V (2014-12)

R
Schedule

Authorization number: RQ14-TP77

If the total of your net business income, your employment income subject to the QPIP and your insurable earnings as a person responsible for a family-type resource or an intermediate resource **is less than \$2,000**, you have no premium payable.

A. Premium on income from self-employment

Net business income (amount from line 27 of Schedule L).

If the amount **is negative**, enter 0.

Insurable earnings of a person responsible for a family-type resource or an intermediate resource (line 40 of Schedule L)

Add lines 10 and 11.

10	232	03
11		
12	232	03

Maximum insurable earnings

13 69,000 00

Total of the amounts from *box I of your RL-1 slips* (if box I is blank, use the amount from *box A of the RL-1 slip*)

Employment income earned outside Québec (line 32 below)

Add lines 14 and 16.

Subtract line 18 from line 13. If the result **is negative**, enter 0.

14	58,651	12
16	59,398	97
18	118,050	09

18 118,050 09

20

Enter the amount from line 12 or line 20, **whichever is less**.

Multiply line 22 by 0.993% (**maximum \$685.17**).

Carry the result to line 439 of your return.

QPIP premium

Multiply line 24 by 43.71%.

Carry the result to line 248 of your return.

If you entered an amount on line 11 above, see line 248 in the guide.

Deduction for the QPIP premium

22		
x	0.993 %	
24		
x	43.710 %	
26		

B. Premium for a Québec resident who worked outside Québec

Do the calculations below for any employment income earned outside Québec for which you did not receive an RL-1 slip.

Income from employment in Canada, outside Québec, *T4 slip, box 14*

Income from employment outside Canada for which you did not receive an RL-1 slip

Add lines 30 and 31.

30	59,398	97
31		
32	59,398	97

Maximum insurable earnings

33 69,000 00

Total of the amounts from *box I of your RL-1 slips* (if box I is blank, use the amount from *box A of the RL-1 slip*)

Subtract line 34 from line 33. If the result **is negative**, enter 0.

34	58,651	12
35	10,348	88

Enter the amount from line 32 or line 35, **whichever is less**.

Multiply line 36 by 0.559%.

36	10,348	88
x	0.559 %	
37	57	85



Amount from line 450 of your **federal** income tax return

Amount from line 451 of your **federal** income tax return

Subtract line 40 from line 38.

Subtract line 42 from line 37.

Carry the result to line 439 of your **Québec** income tax return.

QPIP premium

38	349	38
40	291	53
42	57	85

42 57 85

44

Enclose a copy of this schedule with the documents you submit to Revenu Québec.



T4R1 ZZ 84528249

R

Summary – Real Estate Rental Properties – Québec

Summary

Address of property		TPFY			Q128 AUTO			Five year comparative review			Gross rent		Net income (Net loss)	
155	Columbus Ave										27,150	00	-6,062	17
2578	Kaladar Ave										33,600	00	2,064	72
3405	rue Bazire										14,550	00	2,624	66
41-150	Edwards										18,822	00	2,036	78
6005	North Bluff										7,980	00	-663	99
Per RL-15 slip/T5013														
Total											102,102	00		

Reconciliation of rental income for the purposes of form TPF-1.Y

Form TPF-1.Y attached to the first TP-128 contains the information of the chart below. Other forms TPF-1.Y do not contain any information on line 380 though 394. Form TPF-1.Y must not be completed for a partnership's rental statement.

Indicate the number of immovables for which you completed a copy of this form	380	5	
Enter the total of amounts on line 378 of all TP-128 completed for a proprietorship or co-ownership	390	8,096	13
Enter the total of amounts on line 394 of all TP-128 completed for a partnership and net rental income from a RL-15 slip	391		
	392	8,096	13
Enter the total of amounts on line 393 of all TP-128 completed for a proprietorship or co-ownership	393	8,096	13
Net income (or net loss)	394		



Income and Expenses Respecting the Rental of Immovable Property

Authorization number: RQ14-TP77

You must file this form if you earn rental income from immovable property you own or co-own. You must complete **a separate form for each immovable, but Part 3, which covers all of your immovables, should be completed only once.** If work was carried out on an immovable, complete form TP-1086.R.23.12-V, *Costs Incurred for Work on an Immovable*. You must keep the invoices or other original documents attesting to the expenditures made to earn rental income. This requirement applies to both current expenditures (maintenance, for example) and capital expenditures (the acquisition or improvement of a good, for example). We reserve the right to examine any such documents to validate a deduction claimed. If you fail to provide us with such documents upon request, we may disallow the deduction.

For more information, refer to the brochure *Individuals and Rental Income* (IN-100-V).

Last name and first name of the owner or co-owner		Social insurance number		Year
Patry	Jerome	11	276 389 566	2014

1 Information about the immovable (please print)

Number	Street, P.O. box
16 155	Columbus Ave
City, town or municipality	Province
18 Ottawa	ON
	Postal code
	20 K1K 1P9

Check here if the immovable was disposed of during the year.	32	Number of units rented	34
Check here if the immovable was acquired during the year.	33	Portion of the immovable reserved for personal use	36 . %
		Your share of ownership	38 50.00 %

Names and addresses of the other co-owners (attach another sheet if there is not enough space)	Their shares
Jaclyn Patry	51 50.00 %
	56 . %

2 Income and expenses

Income (gross rent and related income). Carry the amount to line 168 of your income tax return. 110 27,150 00

Expenses	Total expenses	Personal portion
Advertising	200	300
Insurance premium	+ 210 1,179 92	+ 310
Interest	+ 212 14,095 22	+ 312
Maintenance and repairs	+ 214 3,252 36	+ 314
Management and administration fees	+ 216 3,979 78	+ 316
Legal, accounting and other professional fees	+ 228	+ 328
Property taxes (municipal and school taxes)	+ 230 4,405 68	+ 330
Salaries or wages, benefits and employer contributions	+ 234	+ 334
Electricity, heating, etc.	+ 238 926 73	+ 338
Other expenses (specify)	+ 246 48 78	+ 346
Subtract line 350 from line 250.	250 27,888 47	350
Subtract line 370 from line 110.		370 27,888 47
Enter the amount from line 371 or, if you are a co-owner, the portion of the amount corresponding to your share.		371 -738 47
Other expenses you incurred as a co-owner (specify)		372 -369 24
Subtract line 373 from line 372.		373
Recapture of capital cost allowance. Complete Part 4.		374 -369 24
Add lines 374 and 375.		375
Terminal loss. Complete Part 4.		376 -369 24
Subtract line 377 from line 376.		377
	Income (or loss) before capital cost allowance	378 -369 24



Z221 ZZ 90505049

3 Net income (or net loss)

Complete only once for all of your immovables.

Indicate the number of immovables for which you completed a copy of this form.

3805

Total of the amounts on line 378 of all of your TP-128-V forms	390	8,096	13
Your share of the net income (or net loss) of a partnership of which you are member (from box 3 of your RL-15 slips or the partnership's financial statements)	± 391		
Add lines 390 and 391, or subtract line 391 from line 390 (as applicable). If the result is negative, carry it to line 394.	= 392	8,096	13
Capital cost allowance. Enter the total of the amounts on line 500 of all of your TP-128-V forms (maximum: amount on line 392).	- 393	8,096	13
Subtract line 393 from line 392. If the result is negative, enter it in parentheses.			
Carry the result to line 136 of your income tax return.	Net income (or net loss) = 394		

4 Capital cost allowance (CCA)

	1	2	3	4	5	6	7	8	9	10
	Class No.	Undepreciated capital cost (UCC) at the beginning of the year	Cost of improvements or acquisitions in the year ¹	Proceeds of dispositions in the year minus related expenses ¹	UCC after acquisitions and dispositions: (col. 2 + col. 3 - col. 4) ²	Adjustment for acquisitions: 50% x (col. 3 - col. 4). If the result is negative, enter 0.	Base amount used to calculate CCA: col. 5 - col. 6	Rate (%)	CCA for the fiscal period: col. 7 x col. 8, or a lesser amount	UCC at the end of the year: col. 5 - col. 9
401	1	142,32327			142,32327		142,32327	4.00	5,69293	136,63034
411										
421										
Add the amounts in column 9.									Capital cost allowance (CCA) 500	5,69293

5 Additional information

Debts (mortgage loans and other loans) with respect to the immovable at the end of the year

600

1. The amounts in columns 3 and 4 must correspond to your share of the rental property, excluding land. Also, the amount in column 4 must not be higher than the capital cost of the property.
2. If the amount in column 5 is negative, carry it to line 375 and add it as a recapture of CCA. If the amount is positive, you may subtract it as a terminal loss, provided there is no property left in the class. In this case, carry the amount to line 377.



Income and Expenses Respecting the Rental of Immovable Property

Authorization number: RQ14-TP77

You must file this form if you earn rental income from immovable property you own or co-own. You must complete **a separate form for each immovable, but Part 3, which covers all of your immovables, should be completed only once.** If work was carried out on an immovable, complete form TP-1086.R.23.12-V, *Costs Incurred for Work on an Immovable*. You must keep the invoices or other original documents attesting to the expenditures made to earn rental income. This requirement applies to both current expenditures (maintenance, for example) and capital expenditures (the acquisition or improvement of a good, for example). We reserve the right to examine any such documents to validate a deduction claimed. If you fail to provide us with such documents upon request, we may disallow the deduction.

For more information, refer to the brochure *Individuals and Rental Income* (IN-100-V).

Last name and first name of the owner or co-owner: Patry Jerome
Social insurance number: 11 276 389 566
Year: 2014

1 Information about the immovable (please print)

Number: 16 2578
Street, P.O. box: Kaladar Ave
City, town or municipality: 18 Ottawa
Province: ON
Postal code: 20 K1V 8C5

Check here if the immovable was disposed of during the year. 32
Number of units rented: 34
Check here if the immovable was acquired during the year. 33
Portion of the immovable reserved for personal use: 36 %
Your share of ownership: 38 50.00 %

Names and addresses of the **other** co-owners (attach another sheet if there is not enough space)
Jaclyn Patry
Their shares: 51 50.00 %, 56 . %

2 Income and expenses

Income (gross rent and related income). Carry the amount to line 168 of your income tax return. 110 33,600 00

Expenses	Total expenses	Personal portion
Advertising	200	300
Insurance premium	+ 210 1,047 08	+ 310
Interest	+ 212 9,375 86	+ 312
Maintenance and repairs	+ 214 2,282 84	+ 314
Management and administration fees	+ 216 4,368 00	+ 316
Legal, accounting and other professional fees	+ 228	+ 328
Property taxes (municipal and school taxes)	+ 230 3,470 66	+ 330
Salaries or wages, benefits and employer contributions	+ 234	+ 334
Electricity, heating, etc.	+ 238 4,119 72	+ 338
Other expenses (specify)	+ 246	+ 346
Subtract line 350 from line 250.	250 24,664 16	350
Subtract line 370 from line 110.		370 24,664 16
Enter the amount from line 371 or, if you are a co-owner, the portion of the amount corresponding to your share.		371 8,935 84
Other expenses you incurred as a co-owner (specify)		372 4,467 92
Subtract line 373 from line 372.		373
Recapture of capital cost allowance. Complete Part 4.		374 4,467 92
Add lines 374 and 375.		375
Terminal loss. Complete Part 4.		376 4,467 92
Subtract line 377 from line 376.		377
Income (or loss) before capital cost allowance		378 4,467 92



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3 Net income (or net loss)

Complete only once for all of your immovables.

Indicate the number of immovables for which you completed a copy of this form.

380

Total of the amounts on line 378 of all of your TP-128-V forms

390

Your share of the net income (or net loss) of a partnership of which you are member (from box 3 of your RL-15 slips or the partnership's financial statements)

± 391

Add lines 390 and 391, or subtract line 391 from line 390 (as applicable). If the result is negative, carry it to line 394.

= 392

Capital cost allowance. Enter the total of the amounts on line 500 of all of your TP-128-V forms (maximum: amount on line 392).

− 393

Subtract line 393 from line 392. If the result is negative, enter it in parentheses.

Carry the result to line 136 of your income tax return.

Net income (or net loss) = 394

4 Capital cost allowance (CCA)

	1	2	3	4	5	6	7	8	9	10
	Class No.	Undepreciated capital cost (UCC) at the beginning of the year	Cost of improvements or acquisitions in the year ¹	Proceeds of dispositions in the year minus related expenses ¹	UCC after acquisitions and dispositions: (col. 2 + col. 3 − col. 4) ²	Adjustment for acquisitions: 50% x (col. 3 − col. 4). If the result is negative, enter 0.	Base amount used to calculate CCA: col. 5 − col. 6	Rate (%)	CCA for the fiscal period: col. 7 x col. 8, or a lesser amount	UCC at the end of the year: col. 5 − col. 9
401	1	149,441 09			149,441 09		149,441 09	4.00	2,403 20	147,037 89
411										
421										

Add the amounts in column 9.

Capital cost allowance (CCA)

500 2,403 20

5 Additional information

Debts (mortgage loans and other loans) with respect to the immovable at the end of the year

600

- The amounts in columns 3 and 4 must correspond to your share of the rental property, excluding land. Also, the amount in column 4 must not be higher than the capital cost of the property.
- If the amount in column 5 is negative, carry it to line 375 and add it as a recapture of CCA. If the amount is positive, you may subtract it as a terminal loss, provided there is no property left in the class. In this case, carry the amount to line 377.





Income and Expenses Respecting the Rental of Immovable Property

Authorization number: RQ14-TP77

You must file this form if you earn rental income from immovable property you own or co-own. You must complete **a separate form for each immovable, but Part 3, which covers all of your immovables, should be completed only once.** If work was carried out on an immovable, complete form TP-1086.R.23.12-V, *Costs Incurred for Work on an Immovable*. You must keep the invoices or other original documents attesting to the expenditures made to earn rental income. This requirement applies to both current expenditures (maintenance, for example) and capital expenditures (the acquisition or improvement of a good, for example). We reserve the right to examine any such documents to validate a deduction claimed. If you fail to provide us with such documents upon request, we may disallow the deduction.

For more information, refer to the brochure *Individuals and Rental Income* (IN-100-V).

Last name and first name of the owner or co-owner		Social insurance number		Year
Patry	Jerome	11	276 389 566	2014

1 Information about the immovable (please print)

Number	Street, P.O. box	Province	Postal code
16 3405	rue Bazire	QC	20 G2B 4W4
City, town or municipality			
18 Quebec			

Check here if the immovable was disposed of during the year.	32	Number of units rented	34
Check here if the immovable was acquired during the year.	33	Portion of the immovable reserved for personal use	36 . %
		Your share of ownership	38 50.00 %

Names and addresses of the other co-owners (attach another sheet if there is not enough space)	Their shares
Jaclyn Patry	51 50.00 %
	56 . %

2 Income and expenses

Income (gross rent and related income). Carry the amount to line 168 of your income tax return. 110 14,550 00

Expenses	Total expenses	Personal portion
Advertising	200	300
Insurance premium	+ 210 465 81	+ 310
Interest	+ 212 5,013 81	+ 312
Maintenance and repairs	+ 214 159 16	+ 314
Management and administration fees	+ 216 727 50	+ 316
Legal, accounting and other professional fees	+ 228	+ 328
Property taxes (municipal and school taxes)	+ 230 2,728 19	+ 330
Salaries or wages, benefits and employer contributions	+ 234	+ 334
Electricity, heating, etc.	+ 238 192 86	+ 338
Other expenses (specify)	+ 246 13 35	+ 346
Subtract line 350 from line 250.	250 9,300 68	350
Subtract line 370 from line 110.		370 9,300 68
Enter the amount from line 371 or, if you are a co-owner, the portion of the amount corresponding to your share.		371 5,249 32
Other expenses you incurred as a co-owner (specify)		372 2,624 66
Subtract line 373 from line 372.		373
Recapture of capital cost allowance. Complete Part 4.		374 2,624 66
Add lines 374 and 375.		375
Terminal loss. Complete Part 4.		376 2,624 66
Subtract line 377 from line 376.		377
	Income (or loss) before capital cost allowance	378 2,624 66



Z221 ZZ 90505049

3 Net income (or net loss)

Complete only once for all of your immovables.

Indicate the number of immovables for which you completed a copy of this form. 380

Total of the amounts on line 378 of all of your TP-128-V forms 390

Your share of the net income (or net loss) of a partnership of which you are member (from box 3 of your RL-15 slips or the partnership's financial statements) ± 391

Add lines 390 and 391, or subtract line 391 from line 390 (as applicable). If the result is negative, carry it to line 394. = 392

Capital cost allowance. Enter the total of the amounts on line 500 of all of your TP-128-V forms (maximum: amount on line 392). - 393

Subtract line 393 from line 392. If the result is negative, enter it in parentheses.

Carry the result to line 136 of your income tax return. Net income (or net loss) = 394

4 Capital cost allowance (CCA)

	1	2	3	4	5	6	7	8	9	10
	Class No.	Undepreciated capital cost (UCC) at the beginning of the year	Cost of improvements or acquisitions in the year ¹	Proceeds of dispositions in the year minus related expenses ¹	UCC after acquisitions and dispositions: (col. 2 + col. 3 – col. 4) ²	Adjustment for acquisitions: 50% x (col. 3 – col. 4). If the result is negative, enter 0.	Base amount used to calculate CCA: col. 5 – col. 6	Rate (%)	CCA for the fiscal period: col. 7 x col. 8, or a lesser amount	UCC at the end of the year: col. 5 – col. 9
401	1	92,69976			92,69976		92,69976	4.00		92,69976
411										
421										

Add the amounts in column 9. Capital cost allowance (CCA) 500

5 Additional information

Debts (mortgage loans and other loans) with respect to the immovable at the end of the year 600

1. The amounts in columns 3 and 4 must correspond to your share of the rental property, excluding land. Also, the amount in column 4 must not be higher than the capital cost of the property.
2. If the amount in column 5 is negative, carry it to line 375 and add it as a recapture of CCA. If the amount is positive, you may subtract it as a terminal loss, provided there is no property left in the class. In this case, carry the amount to line 377.



Income and Expenses Respecting the Rental of Immovable Property

Authorization number: RQ14-TP77

You must file this form if you earn rental income from immovable property you own or co-own. You must complete **a separate form for each immovable, but Part 3, which covers all of your immovables, should be completed only once.** If work was carried out on an immovable, complete form TP-1086.R.23.12-V, *Costs Incurred for Work on an Immovable*. You must keep the invoices or other original documents attesting to the expenditures made to earn rental income. This requirement applies to both current expenditures (maintenance, for example) and capital expenditures (the acquisition or improvement of a good, for example). We reserve the right to examine any such documents to validate a deduction claimed. If you fail to provide us with such documents upon request, we may disallow the deduction.

For more information, refer to the brochure *Individuals and Rental Income* (IN-100-V).

Last name and first name of the owner or co-owner		Social insurance number		Year
Patry	Jerome	11	276 389 566	2014

1 Information about the immovable (please print)

Number	Street, P.O. box	
16 41-150	Edwards	
City, town or municipality	Province	Postal code
18 Edmonton	AB	20 T6X 1M4

Check here if the immovable was disposed of during the year.	32	Number of units rented	34
Check here if the immovable was acquired during the year.	33	Portion of the immovable reserved for personal use	36 . %
		Your share of ownership	38 50.00 %

Names and addresses of the other co-owners (attach another sheet if there is not enough space)	Their shares
Jaclyn Patry	51 50.00 %
	56 . %

2 Income and expenses

Income (gross rent and related income). Carry the amount to line 168 of your income tax return. 110 18,822 00

Expenses	Total expenses	Personal portion
Advertising	200	300
Insurance premium	+ 210 260 00	+ 310
Interest	+ 212 7,278 59	+ 312
Maintenance and repairs	+ 214 458 75	+ 314
Management and administration fees	+ 216 2,405 53	+ 316
Legal, accounting and other professional fees	+ 228	+ 328
Property taxes (municipal and school taxes)	+ 230 2,055 29	+ 330
Salaries or wages, benefits and employer contributions	+ 234	+ 334
Electricity, heating, etc.	+ 238 94 97	+ 338
Other expenses (specify) Condo fees	+ 246 2,195 32	+ 346
Subtract line 350 from line 250.	250 14,748 45	350
Subtract line 370 from line 110.		370 14,748 45
Enter the amount from line 371 or, if you are a co-owner, the portion of the amount corresponding to your share.		371 4,073 55
Other expenses you incurred as a co-owner (specify)		372 2,036 78
Subtract line 373 from line 372.		373
Recapture of capital cost allowance. Complete Part 4.		374 2,036 78
Add lines 374 and 375.		375
Terminal loss. Complete Part 4.		376 2,036 78
Subtract line 377 from line 376.		377
	Income (or loss) before capital cost allowance	378 2,036 78



Z221 ZZ 90505049

3 Net income (or net loss)

Complete only once for all of your immovables.

Indicate the number of immovables for which you completed a copy of this form.

380

Total of the amounts on line 378 of all of your TP-128-V forms

390

Your share of the net income (or net loss) of a partnership of which you are member (from box 3 of your RL-15 slips or the partnership's financial statements)

± 391

Add lines 390 and 391, or subtract line 391 from line 390 (as applicable). If the result is negative, carry it to line 394.

= 392

Capital cost allowance. Enter the total of the amounts on line 500 of all of your TP-128-V forms (maximum: amount on line 392).

− 393

Subtract line 393 from line 392. If the result is negative, enter it in parentheses.

Carry the result to line 136 of your income tax return.

Net income (or net loss) = 394

4 Capital cost allowance (CCA)

	1	2		3		4		5		6		7		8		9		10	
	Class No.	Undepreciated capital cost (UCC) at the beginning of the year		Cost of improvements or acquisitions in the year ¹		Proceeds of dispositions in the year minus related expenses ¹		UCC after acquisitions and dispositions: (col. 2 + col. 3 – col. 4) ²		Adjustment for acquisitions: 50% x (col. 3 – col. 4). If the result is negative, enter 0.		Base amount used to calculate CCA: col. 5 – col. 6		Rate (%)		CCA for the fiscal period: col. 7 x col. 8, or a lesser amount		UCC at the end of the year: col. 5 – col. 9	
401	1	116,625	44					116,625	44			116,625	44	4.00			116,625	44	
411																			
421																			

Add the amounts in column 9.

Capital cost allowance (CCA) 500

5 Additional information

Debts (mortgage loans and other loans) with respect to the immovable at the end of the year

600

- The amounts in columns 3 and 4 must correspond to your share of the rental property, excluding land. Also, the amount in column 4 must not be higher than the capital cost of the property.
- If the amount in column 5 is negative, carry it to line 375 and add it as a recapture of CCA. If the amount is positive, you may subtract it as a terminal loss, provided there is no property left in the class. In this case, carry the amount to line 377.



Income and expenses respecting the rental of immovable property

Other expenses		Total expenses	Personal portion
Motor vehicle expenses (not including CCA)			
Office expenses	+	250 00	
Travel expenses	+		
Condo fees	+	1,945 32	
	+		
Total	=	2,195 32	



Income and Expenses Respecting the Rental of Immovable Property

Authorization number: RQ14-TP77

You must file this form if you earn rental income from immovable property you own or co-own. You must complete **a separate form for each immovable, but Part 3, which covers all of your immovables, should be completed only once.** If work was carried out on an immovable, complete form TP-1086.R.23.12-V, *Costs Incurred for Work on an Immovable*. You must keep the invoices or other original documents attesting to the expenditures made to earn rental income. This requirement applies to both current expenditures (maintenance, for example) and capital expenditures (the acquisition or improvement of a good, for example). We reserve the right to examine any such documents to validate a deduction claimed. If you fail to provide us with such documents upon request, we may disallow the deduction.

For more information, refer to the brochure *Individuals and Rental Income* (IN-100-V).

Last name and first name of the owner or co-owner: Patry Jerome Social insurance number: 11 276 389 566 Year: 2014

1 Information about the immovable (please print)

Number: 16 6005 Street, P.O. box: North Bluff City, town or municipality: 18 Ottawa Province: ON Postal code: 20 K1V 2K2

Check here if the immovable was disposed of during the year. 32 Number of units rented: 34
Check here if the immovable was acquired during the year. 33 Portion of the immovable reserved for personal use: 36 % Your share of ownership: 38 50.00 %

Names and addresses of the **other** co-owners (attach another sheet if there is not enough space):
Jaclyn Patry Their shares: 51 50.00 %
56 . %

2 Income and expenses

Income (gross rent and related income). Carry the amount to line 168 of your income tax return. 110 7,980 00

Expenses	Total expenses	Personal portion
Advertising	200 101 61	300
Insurance premium	+ 210 257 78	+ 310
Interest	+ 212 2,735 30	+ 312
Maintenance and repairs	+ 214 381 97	+ 314
Management and administration fees	+ 216 3,374 75	+ 316
Legal, accounting and other professional fees	+ 228	+ 328
Property taxes (municipal and school taxes)	+ 230 2,150 12	+ 330
Salaries or wages, benefits and employer contributions	+ 234	+ 334
Electricity, heating, etc.	+ 238 306 45	+ 338
Other expenses (specify)	+ 246	+ 346
Subtract line 350 from line 250.	250 9,307 98	- 350
Subtract line 370 from line 110.		= 370 9,307 98
Enter the amount from line 371 or, if you are a co-owner, the portion of the amount corresponding to your share.		= 371 -1,327 98
Other expenses you incurred as a co-owner (specify)		- 372 -663 99
Subtract line 373 from line 372.		= 373 -663 99
Recapture of capital cost allowance. Complete Part 4.		+ 374 -663 99
Add lines 374 and 375.		= 375 -663 99
Terminal loss. Complete Part 4.		- 376 -663 99
Subtract line 377 from line 376.		= 377 -663 99
		= 378 -663 99



Z221 ZZ 90505049

3 Net income (or net loss)

Complete only once for all of your immovables.

Indicate the number of immovables for which you completed a copy of this form.

380

Total of the amounts on line 378 of all of your TP-128-V forms

Your share of the net income (or net loss) of a partnership of which you are member (from box 3 of your RL-15 slips or the partnership's financial statements)

Add lines 390 and 391, or subtract line 391 from line 390 (as applicable). If the result is negative, carry it to line 394.

Capital cost allowance. Enter the total of the amounts on line 500 of all of your TP-128-V forms (maximum: amount on line 392).

Subtract line 393 from line 392. If the result is negative, enter it in parentheses.

Carry the result to line 136 of your income tax return.

Net income (or net loss)

390

± 391

= 392

- 393

= 394

4 Capital cost allowance (CCA)

	1	2	3	4	5	6	7	8	9	10
	Class No.	Undepreciated capital cost (UCC) at the beginning of the year	Cost of improvements or acquisitions in the year ¹	Proceeds of dispositions in the year minus related expenses ¹	UCC after acquisitions and dispositions: (col. 2 + col. 3 – col. 4) ²	Adjustment for acquisitions: 50% x (col. 3 – col. 4). If the result is negative, enter 0.	Base amount used to calculate CCA: col. 5 – col. 6	Rate (%)	CCA for the fiscal period: col. 7 x col. 8, or a lesser amount	UCC at the end of the year: col. 5 – col. 9
401										
411										
421										

Add the amounts in column 9.

Capital cost allowance (CCA)

500

5 Additional information

Debts (mortgage loans and other loans) with respect to the immovable at the end of the year

600

1. The amounts in columns 3 and 4 must correspond to your share of the rental property, excluding land. Also, the amount in column 4 must not be higher than the capital cost of the property.
2. If the amount in column 5 is negative, carry it to line 375 and add it as a recapture of CCA. If the amount is positive, you may subtract it as a terminal loss, provided there is no property left in the class. In this case, carry the amount to line 377.

Income and expenses respecting the rental of immovable property



Business or Professional Income and Expenses

TP-80-V (2012-10)
1 of 4

Authorization number: RQ14-TP77

Use this form if you carry on a business (including if you practise a profession or are a self-employed person who earns commissions) as a sole proprietor or as a member of a partnership. Do not complete this form if you are a farmer or a fisher.
Refer, if necessary, to the brochure *Business and Professional Income* (IN-155-V).

Activity covered by this form

- ☐ 6 ☒ Activities other than 7 or 8
☐ 7 ☐ Profession
☐ 8 ☐ Commission work (as a self-employed person)

Product or service offered

☐ 12 Property management

1 Information about you and your business

Name of your business

☐ 14 Jerome & Jaclyn Patry

Mailing address of the principal place at which the activity is carried out

Apartment or suite

Number

Street, P.O. box

☐ 16 ☐ 1218 rue des Charmilles

City, town or municipality

☐ 18 Quebec

Province

☐ QC

Postal code

☐ 20 G3K 2T8

Social insurance number

☐ 21 276 389 566

Fiscal period

☐ 28 from 2014-01-01

☐ 30 to 2014-12-31

Identification number
(if the case of a sole proprietorship)

File

TQ

☐ 22 Was this your final year of business? ☐ Yes ☒ No

Identification number
(if the case of a partnership)

File

SP

☐ 24 Industry code
(see brochure IN-155-V)

☐ 34 531310

Your share in the partnership

☐ 38 50.00 %

2 Additional information about your business

If you are a member of a partnership that has issued you an RL-15 slip, go directly to line 252, enter the amount from box 1 of the RL-15 slip and continue the calculation.

Accounts receivable at the end of the fiscal period

Debts other than accounts receivable (loans and advances, balance of selling price, settlement to be made by an insurance company, etc.)

Loans, made to individuals or partnerships, that are outstanding at the end of the fiscal period

Total liabilities (excluding the amount on line 69) at the end of the fiscal period

Drawings during the fiscal period

Investments during the fiscal period

Description of inventory at the end of the fiscal period

Location of inventory

☐ 80

Description of movable property (vehicles, equipment, furniture, etc.)

Name of creditor

Book value

☐ 82

☐ 83

Address of immovable property (land, buildings).

Name and address of creditor

Book value

☐ 86

☐ 87

Name and address of the financial institution that handles your current account transactions

Postal code

☐ 90

3 Income and expenses

Include any amounts that are received from the government, as indicated on the RL-27 slip.

Income

Sales, commissions or professional fees

☐ 110 4,706 10

Sales returns, allowances and discounts (if included in the amount on line 110)

☐ 113

GST/HST and QST (if included in the amount on line 110)

+

☐ 114

Work in progress at the end of the fiscal period. See note 1.

+

☐ 116

Add lines 113 through 116.

=

☐ 118

Subtract line 118 from line 110. Carry the result to page 2.

►

☐ 118

=

☐ 120

4,706 10



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3 Income and expenses (continued)

Amount from line 120

Amount from line 120		120	4,706	10
Work in progress at the beginning of the fiscal period. See note 1.	+	122		
Reserves claimed in the previous year	+	124		
Recapture of capital cost allowance. Complete Part 5.	+	126		
Other income (GST/HST and QST excluded). Please specify:	+	128		
Add lines 120 through 128.				
Carry the result to line 12, 15 or 16 of Schedule L of your income tax return.				
Gross income	=	130	4,706	10

Cost of goods sold

Opening inventory (raw materials, goods in process, finished goods)		132		
Net purchases (not including the cost of merchandise for personal use)	+	134		
Subcontracting costs	+	136		
Direct labour costs	+	138		
Other costs. Please specify:	+	140		
Add lines 132 through 140.	=	142		
Closing inventory (raw materials, goods in process, finished goods)	-	144		
Subtract line 144 from line 142.				
Cost of goods sold	=	146		
Subtract line 146 from line 130.				

Expenses relating to your business activities (see brochure IN-155-V)

Calculate motor-vehicle expenses in Part 4 and expenses related to the business use of your home in Part 8.

Advertising	200		
Bad debts	+ 202		
Business taxes and licences	+ 204		
Delivery, freight and messenger services	+ 206		
Fuel and oil	+ 208		
Insurance premiums	+ 210		
Interest	+ 212		
Maintenance and repairs. Complete form TP-1086.R.23.12-V, if applicable.	+ 214		
Management and administration fees	+ 216		
Meal and entertainment expenses (deductible portion). See brochure IN-155-V.	+ 218		
Motor-vehicle expenses, excluding capital cost allowance. Complete Part 4.	+ 220		
Office expenses. Do not include expenses calculated in Part 8.	+ 222	499	00
Convention fees	+ 224		
Supplies	+ 226		
Legal and accounting expenses	+ 228	872	93
Property taxes (school and municipal taxes)	+ 230		
Rent. See note 2.	+ 232		
Salaries or wages, benefits and employer contributions. See brochure IN-155-V.	+ 234		
Travel expenses, other than motor-vehicle expenses	+ 236		
Telephone, electricity, heating and water	+ 238	376	63
Capital cost allowance. Complete Part 5.	+ 240		
Terminal loss. Complete Part 5.	+ 242		
Deduction respecting incorporeal capital property	+ 244		
Other expenses. Specify:	+ 246		
Add lines 200 through 246. Expenses	= 248	1,748	56
Subtract line 248 from line 148			

248

▶

1,748

56

=

250

▶

2,957

54

Amount from line 250 (or your share of the amount; in this case, complete Part 6)

GST/HST and QST refunds received during the year as a member of a partnership. See note 3.	+	253		
Add lines 252 and 253.	=	254	1,478	77
Expenses incurred to earn partnership income. Complete Part 7.	-	255	495	86
Subtract line 255 from line 254.	=	256	982	91
Expenses related to the business use of your home. Complete Part 8.	-	258	750	88
Subtract line 258 from line 256. Carry the result to line 22, 25 or 26 of Schedule L of your income tax return, if your fiscal period ended on December 31, or to line 600 or 620 of form TP-80.1-V, if your fiscal period ended on a date other than December 31.				
Net income (or net loss) for the fiscal period	=	264	232	03



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4 Motor-vehicle expenses, excluding capital cost allowance (calculate CCA in Part 5)

Indicate information concerning the fiscal period only.

Kilometres travelled for business purposes	1,443	÷	Total kilometres travelled	300	19,523	x 100	▶	301	7.39	%				
Interest on a loan for the purchase of an automobile . See the definition in brochure IN-155-V.														
Number of days to which the interest reported on line 302 applies	365	x	Daily rate (see note 4)	10.00	▶						303	3,650	00	
Enter the amount from line 302 or line 303, whichever is lower .											304			
Interest on a loan for the purchase of a motor vehicle other than an automobile											+	305		
Add lines 304 and 305.											=	306		
Leasing expenses. See brochure IN-155-V.	314													
Registration, driver's licence and insurance	+	315	1,614	00										
Interest (amount from line 306)	+	316												
Fuel, maintenance and repairs	+	317	5,094	68	Percentage from line 301									
Add lines 314 through 317.	=		6,708	68	x	7.39	%	▶	318	495	86			
Parking fees and supplementary business insurance premiums											+	319		
Add lines 318 and 319. If the expenses were incurred to earn partnership income, carry the result to Part 7; otherwise, carry it to line 220.														
Motor-vehicle expenses, excluding capital cost allowance											=	330	495	86

5 Capital cost allowance (respecting your business activities)

1	2	3	4	5	6	7	8	9	10
Class number	Undepreciated capital cost (UCC) at the beginning of the fiscal period (see notes 3, 5 and 6)	Cost of acquisitions made during the fiscal period (see note 5)	Proceeds of dispositions made during the fiscal period (see notes 5 and 7)	UCC after acquisitions and dispositions: col. 2 + col. 3 - col. 4 (see note 8)	Adjustment for acquisitions 50% x (col. 3 - col. 4). If the result is negative, enter 0.	Base amount used to calculate CCA: col. 5 - col. 6 (see note 9)	Rate (%)	CCA for the fiscal period: col. 7 x col. 8, or a lower amount	UCC at the end of the fiscal period: col. 5 - col. 9
401									
411									
421									
431									
441									
451									
Add the amounts in column 9.								457	
Portion of the amount on line 457 which relates to the personal use of the motor vehicles. See note 10.								-	458
Subtract line 458 from line 457. Carry the portion of that amount which relates to expenses incurred to earn partnership income to line 485, 486 or 487, the portion of that amount which relates to the business use of your home to line 524 and the balance to line 240.									
Capital cost allowance								=	460

6 Information about the other members of the partnership

Name and address of each of the other members of the partnership (if the partnership has no more than five members)	Share of net income (or net loss)	Share in the partnership
Jaclyn Patry	470 1,478 77	471 50.00 %
	472	473 . %
	474	475 . %
	476	477 . %

7 Expenses incurred to earn partnership income

Enter the expenses that are not related to the business use of your home but that you incurred to earn partnership income and that were **not reimbursed** to you by the partnership. Capital cost allowance must be calculated in Part 5. If you incurred entertainment expenses, see note 11.

	485		
	+	486	
Business use of motor vehicle	+	487	495 86
Add lines 485 through 487 and carry the result to line 255.	=	490	495 86



8 Expenses related to the business use of your home (see note 12)

General expenses (related to both the business-use and the personal-use portions of your home)

Heating and lighting

Portion of the amount on line 500 related to the personal use of your home

Subtract line 501 from line 500.

Insurance premiums

Maintenance and repairs. Complete form TP-1086.R.23.12-V, if applicable.

Interest on mortgage loans

Property taxes (school and municipal taxes)

Other expenses (for example, rent.)

Please specify: Water

Add lines 505 through 512.

Portion of the amount on line 514 related to the personal use of your home

Subtract line 516 from line 514. If you are in one of the situations described in note 13, check box 517.

Capital cost allowance related to the business use of your home, calculated in Part 5

Specific expenses (related exclusively to the business use of your home)

Please specify:

Amount carried forward from line 534 of the form from the previous year

Add lines 502 and 522 through 528.

Amount from line 256. If the amount is negative, enter 0.

Subtract line 532 from line 530. If the result is negative, enter 0.

Enter the amount from line 530 or line 532, whichever is **lower**. (The expenses must not create or increase a loss.)

Carry the amount to line 258.

8. If the amount in column 5 is negative, carry it to line 126 as a recapture of capital cost allowance. If the amount is positive, carry it to line 242 as a terminal loss, provided there is no property left in the class. In the case of a motor vehicle used in part for personal purposes, carry to line 126 or line 242 only the portion of the amount which relates to business use. Note that there is no recapture of capital cost allowance or terminal loss with respect to class 10.1 property.
9. If you disposed of a class 10.1 vehicle during the fiscal period and you owned the vehicle at the end of the previous fiscal period, enter in column 7 half of the amount from column 2.
10. Calculate the non-deductible portion of the capital cost allowance separately for each of the vehicles and carry the total to line 458.
11. You cannot deduct entertainment expenses you personally incurred if the expenses are subject to the 50% limit. See brochure IN-155-V.
12. You may claim expenses related to the business use of your home which you incurred as a sole proprietor or as a member of a partnership only if the portion of your home used is the principal place of business, or if it is used solely for the purpose of earning business or professional income and meeting clients or customers on a regular and continuous basis. The rules limiting deductible expenses apply to both the partnership and you. See brochure IN-155-V.
13. Carry the amount from line 518 to line 522 if you are in either of the following situations (in these cases, the 50% limit does not apply):
 - You use a portion of your home to operate a private residential home.
 - You use a portion of your home to operate a tourist home, bed and breakfast establishment or participating establishment in a hospitality village, and you hold a classification certificate (issued under the *Act respecting tourist accommodation establishments*) of the appropriate class or are a participant in a hospitality village covered by such a classification certificate.

500	1,865	73
501	1,745	18
502	120	55

505	809	60
+ 506	1,347	62
+ 508	5,416	35
+ 510	3,942	82
+ 512	228	78
= 514	11,745	17
- 516	10,986	25
= 518	758	92

522	379	46
+ 524		

+ 526		
-------	--	--

+ 528	250	87
= 530	750	88
- 532	982	91

= 534		
536	750	88

1. Enter an amount on line 116 only if you are an accountant, a dentist, a lawyer, a notary, a physician, a veterinarian or a chiropractor, and you opted not to include in your income the earnings from your work in progress at the end of the fiscal period. On line 122, enter the value of your work in progress at the beginning of the fiscal period if you excluded this amount from your income at the end of the previous fiscal period.
2. If expenses related to the business use of your home were incurred by the partnership of which you are a member, enter the deductible portion of the expenses (as rent) on line 232.
3. If, as a member of the partnership, you received GST/HST and QST refunds during the year, enter on line 253 the portion of these refunds that is related to expenses other than depreciation. Subtract the portion related to the depreciation of a good from the undepreciated capital cost (UCC) of the good at the beginning of the year in which the refund was paid.
4. The daily rate applicable to an automobile acquired after 1996 but before 2001 is \$8.33; the daily rate for an automobile acquired after 2000 is \$10.
5. **For motor vehicles:** The amounts in columns 2, 3 and 4 must include the portion of the cost of acquisitions or the proceeds of dispositions which relates to business use (the business portion) and the portion which relates to personal use (the personal portion).
For other property: The amounts in columns 2, 3 and 4 must include only the business portion (not the personal portion) of the cost of acquisitions or the proceeds of dispositions.
6. If the amount in column 2 includes an amount related to the business use of your home, see Chapter 6 of brochure IN-155-V.
7. The amount in column 4 corresponds to the proceeds of dispositions after expenses incurred for the dispositions are subtracted. It must not exceed the **capital cost** in the case of a motor vehicle or the **business portion of the capital cost** in the case of other property.



TP80 – Calculating Vehicle Expenses for Business Use Purposes

Business name Jerome & Jaclyn Patry	Fiscal period from: Year Month Day 2014-01-01 to Year Month Day 2014-12-31
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Description of the motor vehicle

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3
Make	BMW	Mitsubishi	
Model	X3	Lancer	
Year	2011	2006	
Date of acquisition			
Date of disposition (if in the year)			
Partnership's vehicle	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Kilometres

Number of kilometres driven in the fiscal period to earn business income	1,443		1
Total kilometres driven in the fiscal period	19,523		2
Percentage of business use	7.39 %	%	%

Chart A – Expenses related to motor vehicles

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3
Fuel and oil	4,052 91		3
Interest (see chart B below)	+		4
Interest on a motor vehicle other than an automobile	+		5
Insurance	1,541 00		6
Licence and registration fees	73 00		7
Maintenance and repairs	355 01		8
Leasing costs (see chart C below)	+		9
Other expenses (specify)			
CAA & washes	686 76		10
Total motor vehicle expenses (total of lines 1 to 10)	= 6,708 68		11
Business part: (line 1 ÷ line 2 x line 11)	495 86		12
Parking fees related to business activities	+		13
Additional business insurance	+		14
Reimbursement, rebates	-		15
Eligible motor vehicle expenses	= 495 86		
Sole owner – Total expenses related to motor vehicles (without CCA)			= 495 86
Partnership – Total expenses related to motor vehicles (without CCA)			=

Chart B – Eligible interest for passenger vehicles

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3
Total payable interest (accrual accounting) or paid (cash basis) in the fiscal period			A
Number of days in the fiscal period during which interest was payable	365		
Multiply by the daily rate	x 10.00	10.00	10.00
Eligible interest expenses (A or B, whichever is less)	3,650 00		B

Chart D – Capital Cost Allowance

	Vehicle no. 1	Vehicle no. 2	Vehicle no. 3	
Final loss (class 10 only)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Cost before GST and PST				A
GST and PST				B
Class	10	10	10	
UCC at the beginning of the year				1
Cost of acquisition	+			2
GST/PST rebate	-			3
Proceeds of disposition	-			4
(Line 2 - line 3 - line 4) x 1/2	-			5
Base amount for CCA (Note 1)	=			6
Rate	30.00	30.00	30.00	
Multiply line 6 by the rate on line 7	CCA			7
Closing balance	=			8
Percentage of business use	7.39 %	%	%	
Business part of CCA				
Sole owner – Total CCA related to motor vehicles				=
Partnership – Total CCA related to motor vehicles				=

Note 1: If data relating to more than one class 10 vehicle has been entered in this form and one of those vehicles has been disposed of in the year, the CCA balance of the vehicle disposed of will be transferred to the CCA balance of one of the class 10 vehicles that have not been disposed of.

1 Class number	2 Undepreciated capital cost (UCC) at the beginning of the fiscal period	Adjustment	3 Cost of acquisitions made during the fiscal period	4 Proceeds of dispositions made during the fiscal period	7 Base amount for CCA	8 Rate (%)	9 CCA for the fiscal period: col. 7 x col. 8 or a lower amount	10 UCC at the end of the fiscal period: col. 5 - col. 9
10						30.00		
10						30.00		
10						30.00		