



Canada Revenue Agency  
Agence du revenu du Canada

**T1 GENERAL 2014**

**Income Tax and Benefit Return**

**Identification**

QC **7**

First name and initial Jaclyn	
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):	510 728 843
Enter your date of birth:	Year Month Day 1980-06-27
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 <b>return</b> is for a <b>deceased person</b> , enter the date of death:	Year Month Day
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**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:	276 389 566
Enter his or her first name:	Jerome
Enter his or her net income for 2014 to claim certain credits:	98,067   22
Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:	
Enter the amount of UCCB repayment from line 213 of his or her return:	
Tick this box if he or she was self-employed in 2014:	1 <input checked="" type="checkbox"/>

**Information about your residence**

Enter your province or territory of residence on <b>December 31, 2014</b> :	Québec
Enter the province or territory where you <b>currently</b> 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 <b>became</b> or <b>ceased</b> to be a <b>resident of Canada</b> for income tax purposes <b>in 2014</b> , 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](http://www.elections.ca))

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

**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)	<b>101</b>	65,084	57
Commissions included on line 101 (box 42 of all T4 slips)	<b>102</b>		
Wage loss replacement contributions (see line 101 in the guide)	<b>103</b>		
Other employment income	<b>104</b>		
Old age security pension (box 18 of the T4A(OAS) slip)	<b>113</b>		
CPP or QPP benefits (box 20 of the T4A(P) slip)	<b>114</b>		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	<b>152</b>		
Other pensions and superannuation	<b>115</b>		
Elected split-pension amount ( <b>attach</b> Form T1032)	<b>116</b>		
Universal child care benefit (UCCB)	<b>117</b>	1,200	00
UCCB amount designated to a dependant	<b>185</b>		
Employment insurance and other benefits (box 14 of the T4E slip)	<b>119</b>	16,533	00
Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations ( <b>attach</b> Schedule 4)	<b>120</b>		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	<b>180</b>		
Interest and other investment income ( <b>attach</b> Schedule 4)	<b>121</b>		
Net partnership income: limited or non-active partners only	<b>122</b>		
Registered disability savings plan income	<b>125</b>		
Rental income Gross <b>160</b> 102,102 00 Net <b>126</b>			
Taxable capital gains ( <b>attach</b> Schedule 3)	<b>127</b>		
Support payments received Total <b>156</b> Taxable amount <b>128</b>			
RRSP income (from all T4RSP slips)	<b>129</b>		
Other income Specify: <b>130</b>			
Self-employment income			
Business income Gross <b>162</b> 4,706 10 Net <b>135</b>			
Professional income Gross <b>164</b> Net <b>137</b>			
Commission income Gross <b>166</b> Net <b>139</b>			
Farming income Gross <b>168</b> Net <b>141</b>			
Fishing income Gross <b>170</b> Net <b>143</b>			
Workers' compensation benefits (box 10 of the T5007 slip)	<b>144</b>		
Social assistance payments	<b>145</b>		
Net federal supplements (box 21 of the T4A(OAS) slip)	<b>146</b>		
Add lines 144, 145, and 146 (see line 250 in the guide).		►	<b>147</b>
Add lines 101, 104 to 143, and 147.	This is your <b>total income.</b> <b>150</b>	82,817	57

**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 <b>total income</b> from line 150.		150	82,817	57
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	<b>206</b>	11,566	00	
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	<b>207</b>	3,789	18	
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7, and <b>attach</b> receipts)	<b>208</b>	4,800	00	
PRPP <b>employer</b> contributions (amount from your PRPP contribution receipts)	<b>205</b>			
Deduction for elected split-pension amount ( <b>attach</b> Form T1032)	<b>210</b>			
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	<b>212</b>			
Universal child care benefit repayment (box 12 of all RC62 slips)	<b>213</b>			
Child care expenses ( <b>attach</b> Form T778)	<b>214</b>	817	50	
Disability supports deduction	<b>215</b>			
Business investment loss	Gross <b>228</b>			
	Allowable deduction <b>217</b>			
Moving expenses	<b>219</b>			
Support payments made	Total <b>230</b>			
	Allowable deduction <b>220</b>			
Carrying charges and interest expenses ( <b>attach</b> Schedule 4)	<b>221</b>			
Deduction for CPP or QPP contributions on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)	<b>222</b>			•
Deduction for PPIP premiums on self-employment income ( <b>attach</b> Schedule 10)	<b>223</b>	1	01	•
Exploration and development expenses ( <b>attach</b> Form T1229)	<b>224</b>			
Other employment expenses	<b>229</b>			
Clergy residence deduction	<b>231</b>			
Other deductions	Specify: <b>232</b>			
Add lines 207, 208, 210 to 224, 229, 231, and 232.	<b>233</b>	9,407	69	
Line 150 minus line 233 (if negative, enter "0")				
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.	<b>234</b>	73,409	88	
Line 234 minus line 235 (if negative, enter "0")	<b>235</b>			•
If you have a spouse or common-law partner, see line 236 in the guide.				
This is your <b>net income</b> .	<b>236</b>	73,409	88	

## Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	<b>244</b>			
Employee home relocation loan deduction (box 37 of all T4 slips)	<b>248</b>			
Security options deductions	<b>249</b>			
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	<b>250</b>			
Limited partnership losses of other years	<b>251</b>			
Non-capital losses of other years	<b>252</b>			
Net capital losses of other years	<b>253</b>			
Capital gains deduction	<b>254</b>			
Northern residents deductions ( <b>attach</b> Form T2222)	<b>255</b>			
Additional deductions	Specify: <b>256</b>			
Add lines 244 to 256.	<b>257</b>			
Line 236 minus line 257 (if negative, enter "0")				
This is your <b>taxable income</b> .	<b>260</b>	73,409	88	

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

Line 435 minus line 482	This is your <b>refund</b> or <b>balance owing</b> .	-580	88
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If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

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

For more information on how to make your payment, see line 485 in the guide or go to **[www.cra.gc.ca/payments](http://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** (5 digits) Institution number **461** (3 digits) Account number **462** (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.

**Sign here**

It is a serious offence to make a false return.

Telephone \_\_\_\_\_ Date 2015-04-22

<b>490</b>	<b>If a fee was charged for preparing this return, complete the following:</b>
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Name of preparer: BDO Canada LLP

Telephone: (519) 576-5220

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](http://www.infosource.gc.ca)). personal information bank CRA PPU 005.

Do not use this area

Protected B when completed

# 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 ( <b>attach</b> Schedule 5)		303			3
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		305			4
Amount for children born in 1997 or later					
Number of children for whom you <b>are not claiming</b> the family caregiver amount	366	x \$2,255 =			5
Number of children for whom you <b>are claiming</b> the family caregiver amount	352	x \$4,313 =			6
Add lines 5 and 6.				367	7
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)				306	8
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)	(maximum \$2,535.75)	308	2,425	50	9
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)		310			10
Employment insurance premiums:					
through employment (see the guide)	(maximum \$743.58)	312	554	61	11
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)		317			12
Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 of all T4 slips)	(maximum \$385.71)	375			13
PPIP premiums payable on employment income ( <b>attach</b> Schedule 10)		376	363	82	14
PPIP premiums payable on self-employment income ( <b>attach</b> Schedule 10)		378	1	29	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 ( <b>attach</b> 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 ( <b>attach</b> Schedule 11)		323			29
Tuition, education, and textbook amounts transferred from a child		324			30
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)		326			31
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1997 or later</b>	330				32
Enter \$2,171 or 3% of line 236 of your return, whichever is <b>less</b> .					33
Line 32 minus line 33 (if negative, enter "0")					34
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (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	37
Federal non-refundable tax credit rate				15 %	38
Multiply line 37 by line 38.				338	39
Donations and gifts ( <b>attach</b> Schedule 9)				349	40
Add lines 39 and 40.					
Enter this amount on line 53 on the next page.				350	41

Go to Step 2 on the next page.

Protected B when completed

## Schedule 1 - Page 2

### Step 2 – Federal tax on taxable income

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

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

	Line 42 is <b>\$43,953</b> or less	Line 42 is more than <b>\$43,953</b> but not more than <b>\$87,907</b>	Line 42 is more than <b>\$87,907</b> but not more than <b>\$136,270</b>	Line 42 is more than <b>\$136,270</b>	
Enter the amount from line 42.		73,409 88		73,409 88	42
	0 00	43,953 00	87,907 00	136,270 00	43
Line 43 minus line 44 (cannot be negative)		29,456 88			44
	15 %	22 %	26 %	29 %	45
Multiply line 45 by line 46.		6,480 51			46
	0 00	6,593 00	16,263 00	28,837 00	47
Add lines 47 and 48.		13,073 51			48
	<b>Go to Step 3.</b>	<b>Go to Step 3.</b>	<b>Go to Step 3.</b>	<b>Go to Step 3.</b>	49

### Step 3 – Net federal tax

Enter the amount from line 49.		13,073 51	50
Federal tax on split income (from line 5 of Form T1206)	424		• 51
Add lines 50 and 51.	404	13,073 51	52
Enter your total federal non-refundable tax credits from line 41 on the previous page.	350	2,341 53	53
Family tax cut ( <b>attach</b> Schedule 1-A)	423		• 53A
Federal dividend tax credit	425		• 54
Overseas employment tax credit ( <b>attach</b> Form T626)	426		55
Minimum tax carryover ( <b>attach</b> Form T691)	427		• 56
Add lines 53 to 56.		2,341 53	57
Line 52 minus line 57 (if negative, enter "0")		<b>Basic federal tax</b> 429	10,731 98 58
Federal foreign tax credit ( <b>attach</b> Form T2209)		405	59
Line 58 minus line 59 (if negative, enter "0")		<b>Federal tax</b> 406	10,731 98 60
Total federal political contributions ( <b>attach</b> receipts)	409	61	
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650) 410		• 62
Investment tax credit ( <b>attach</b> 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	10,731 98 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.		<b>Net federal tax</b> 420	10,731 98 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](http://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](http://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*

1

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).

4,400 00 2

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

400 00 3

Add lines 2 and 3.

245 4,800 00 4

4,800 00 4

Add lines 1 and 4.

**Total RRSP/PRPP contributions**

4,800 00 5

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

## Part B – Repayments under the HBP and the LLP

Specify the contributions made 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	<b>RRSP/PRPP contributions available to deduct</b>	4,800	00	<b>9</b>
RRSP/PRPP deduction limit for 2014: <b>amount (A)</b> 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>				
	20,040	00		<b>10</b>
Enter your 2014 <b>employer</b> PRPP contributions (amount from line 205 of your return).				<b>11</b>
Line 10 minus line 11	20,040	00		<b>12</b>
RRSP/PRPP contributions you are deducting for 2014 (this amount cannot exceed the lesser of the amount on line 9, <b>excluding transfers</b> , and the amount on line 12)				
	4,800	00		<b>13</b>
<b>Transfers</b> (see "Line 14 – Transfers" at line 208 in the guide)	<b>240</b>			<b>14</b>
Add lines 13 and 14.	4,800	00		<b>15</b>
Enter the amount from line 9 or line 15, whichever is <b>less</b> .				
<b>Also enter this amount on line 208 of your return.</b>	<b>RRSP/PRPP deduction</b>	208	4,800	00 <b>16</b>

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

Line 9 minus line 16	<b>Your unused RRSP/PRPP contributions available to carry forward to a future year</b>			<b>17</b>
We will show the amount on line 17 as <b>amount (B)</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.	<b>247</b>			<b>18</b>
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.	<b>259</b>		<b>19</b>	
LLP: enter the amount from box 25 of all your 2014 T4RSP slips.	<b>263</b>			<b>20</b>
Tick this box to designate your spouse or common-law partner as the student for whom the funds were withdrawn under the LLP.	<b>264</b>		<b>21</b>	

**Part F – 2014 Contributions to an amateur athlete trust**

Enter the amount of income that was contributed to an amateur athlete trust in 2014.	<b>267</b>			<b>22</b>
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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 <b>provincial income tax return for Quebec</b> )	<b>379</b>	232	03	1
Maximum insurable income	69,000	00		2
Employment income (box 14 of <b>all</b> your T4 slips <sup>(a)</sup> , including employment income from outside Canada), or if there is an amount in box 56, enter that amount.	65,084	57		3
Line 2 minus line 3 (if negative, enter "0")	3,915	43		4
Enter the amount from line 1 or line 4, whichever is <b>less</b> .	232	03		5
PPIP rate on self-employment income	0.993	%		6
Multiply the amount on line 5 by line 6. (maximum \$685.17)	2	30		7
<b>Deduction for PPIP premiums on self-employment income:</b>				
Amount from line 7	2	30	x 43.706 % =	8
<b>Enter the amount from line 8 on line 223 of your federal return.</b>				
<b>Tax credit for PPIP premiums on self-employment income:</b>				
Amount from line 7	2	30		9
Amount from line 8	1	01		10
Line 9 minus line 10	1	29		11
<b>Enter this amount on line 378 of your Schedule 1.</b> (maximum \$385.71)	1	29		

## Part B – PPIP premiums payable on employment income

Employment income from box 14 of <b>all</b> your T4 slips <sup>(a)</sup> where the province of employment is <b>other than Quebec</b> , including employment income from outside Canada and any exempt income earned outside Quebec	<b>377</b>	65,084	57	12
Maximum insurable income	69,000	00		13
Total of PPIP insurable earnings from box 56 of <b>all</b> your T4 slips where <b>Quebec is the province of employment</b> (if box 56 is blank, enter the amount from box 14 of the T4 slip <sup>(a)</sup> )	<b>380</b>			14
Line 13 minus line 14 (if negative, enter "0")	69,000	00		15
Enter the amount from line 12 or line 15, whichever is <b>less</b> .	65,084	57		16
PPIP rate on employment income	0.559	%		17
Multiply the amount on line 16 by line 17.	363	82		18
<b>Enter this amount on line 376 of Schedule 1.</b> (maximum \$385.71)	363	82		

## Part C – Employment insurance overpayment calculation

Total EI insurable earnings (Total amount from box 24 of <b>all</b> your T4 slips <sup>(a)</sup> . 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)	36,249	15	19
EI rate on self-employment and other earnings		1.53	%	20
Multiply the amount on line 19 by line 20.	(maximum \$743.58)	554	61	21
Total EI premiums (box 18 of <b>all</b> your T4 slips <sup>(b)</sup> )	681	48		22
Amount from line 21	554	61		23
Line 22 minus line 23 (if negative, enter "0")	126	87		24
<b>Enter this amount on line 450 of your federal return.</b>	126	87		
<b>Enter on line 312 of your Schedule 1 the amount on line 21 or line 22, whichever is less.</b>				

(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.



## Child Care Expenses Deduction for 2014

**Protected B**  
when completed

Read the attached information sheet. On the sheet we define **child care expenses**, **eligible child**, **net income**, **earned income**, and **educational program**. For more information, see Income Tax Folio S1-F3-C1, *Child Care Expense Deduction*.

Each person claiming the child care expenses deduction must attach a completed Form T778 to his or her return.

Do not include receipts, but keep them in case we ask to see them at a later date.

If you are the **only person** claiming child care expenses, complete parts A and B, and, if it applies, Part D.

If there is **another person** (as described under "Who can claim child care expenses?" on the attached sheet) and you are the one with the **lower net income**, complete parts A and B.

If there is **another person** (as described under "Who can claim child care expenses?" on the attached sheet) and you are the one with the **higher net income**, complete parts A, B, C, and, if it applies, Part D.

### Part A – Total child care expenses

List the **first and last names** and the **dates of birth** of all your eligible children, even if you did not pay child care expenses for all them.

First name of each child for whom payments were made	Child care expenses paid (read note below)	Name of the child care organization or the name and social insurance number of the individual who received the payments	Year Month Day Number of weeks for boarding schools or overnight camps
Zoe	Patry		2013-08-11
	817 50	BENOIT GARNEAU	
<b>Total</b>	<b>6795</b> 817 50		

**Note:** The maximum you can claim for expenses that relate to a stay in a boarding school (other than education costs) or an overnight camp (including an overnight sports school) is **\$175 per week** for a child included on line 1 in Part B, **\$250 per week** for a child included on line 2, and **\$100 per week** for a child included on line 3.

Enter any child care expenses included above that were incurred in 2014 for a child who was 6 or younger at the end of the year.

**6794** 817|50

### Part B – Basic limit for child care expenses

Number of eligible children:

<b>Born in 2008 or later</b> , for whom the disability amount cannot be claimed	1	x	\$	7,000 00	=	7,000 00	1
<b>Born in 2014 or earlier</b> , for whom the disability amount can be claimed *		x	\$	10,000 00	=	<b>6796</b>	2
<b>Born in 1998 to 2007</b> , (and born in 1997 or earlier, with a mental or physical impairment, for whom the disability amount cannot be claimed)		x	\$	4,000 00	=		3
Add lines 1, 2, and 3.						7,000 00	4
Enter your <b>total child care expenses</b> from line 6795 in Part A.						817 50	5
Enter your <b>earned income</b> .	65,084 57	x		2 / 3	=	43,389 71	6
Enter the amount from line 4, 5, or 6, whichever is <b>least</b> .						817 50	7

**If you are the person with the higher net income, go to Part C. Leave lines 8 and 9 blank.**

Enter any child care expenses that the **other person** (as described under "Who can claim child care expenses?" on the attached sheet) with the higher net income deducted on line 214 of his or her 2014 return.

Line 7 minus line 8. If you attended school in 2014 and you are the only person making a claim, also go to Part D.

Otherwise, enter this amount on line 214 of your return.

**Allowable deduction**

817|50

\* Attach Form T2201, *Disability Tax Credit Certificate*. If this form has already been filed for the child, attach a note to your return showing the name and social insurance number of the person who filed the form and the tax year for which it was filed.

### Part C – Are you the person with the higher net income?

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Complete Part C if, in 2014, **another person** (as described under "Who can claim child care expenses?" on the attached sheet) with lower net income was in a situation described below. Give the name, social insurance number, and the net income of the other person, **and** tick the boxes that apply.

Name of person with lower net income	Social insurance number	Net income

- ☐ **a)** The other person attended school and was enrolled in a **part-time** educational program (read "Educational program" on the attached sheet).
- ☐ **b)** The other person attended school and was enrolled in a **full-time** educational program (read "Educational program" on the attached sheet).
- ☐ **c)** The other person was not capable of caring for children because of a mental or physical infirmity. That person must have been confined for a period of at least two weeks to a bed or wheelchair, or as a patient in a hospital, or other similar institution. Attach a statement from the attending physician certifying this information.
- ☐ **d)** The other person was not capable of caring for children because of a mental or physical infirmity, and this situation is likely to continue for an indefinite period. Attach a statement from the attending physician certifying this information.
- ☐ **e)** The other person was confined to a prison or similar institution for a period of at least two weeks.
- ☐ **f)** You and your spouse or common-law partner were, due to a breakdown in your relationship, living separate and apart at the end of 2014 and for a period of at least 90 days beginning in 2014, but you reconciled before March 1, 2015.

Line 4 (in Part B)	x	2.50 % =	10
Multiply the amount on line 10 by the number of <b>months</b> in 2014 that the situation in <b>a)</b> existed (other than a month that includes a week that any of the situations in <b>b)</b> to <b>f)</b> existed).			11
Multiply the amount on line 10 by the number of <b>weeks</b> in 2014 that any of the situations in <b>b)</b> to <b>f)</b> existed.			12
Add lines 11 and 12.		<b>6798</b>	13

Enter the amount from line 7 (in Part B) or line 13, whichever is **less**.

If you attended school in 2014, go to Part D.

Otherwise, enter this amount on line 214 of your return.

Allowable deduction

14

### Part D – Were you enrolled in an educational program in 2014?

Complete Part D if, at any time in 2014, either of the following situations applied to you:

- You were the **only person supporting the child**, line 7 equals line 6 in Part B, and you were enrolled in an educational program (read "Educational program" on the attached sheet).
- You were the **person with the higher net income**, line 7 equals line 6 in Part B, and, at the same time in 2014, you **and another person** (as described under "Who can claim child care expenses?" on the attached sheet) were enrolled in an educational program (read "Educational program" on the attached sheet). **But first, complete Part C.**

Part D does not apply to the person with the lower net income, since the other person will claim this part of the deduction for both of them.

Line 4 (in Part B)	x	2.50 % =	15
Multiply the amount on line 15 by the number of <b>weeks</b> in 2014 during which you were enrolled in a full-time educational program. If there was <b>another person</b> (as described under "Who can claim child care expenses?" on the attached sheet), he or she must also have been enrolled in a <b>full-time</b> educational program during the <b>same weeks</b> .			16
Multiply the amount on line 15 by the number of <b>months</b> (other than any month that includes a week used to calculate the amount on line 16) in 2014 during which:			
<ul style="list-style-type: none"> <li>there was no <b>other person</b> (as described under "Who can claim child care expenses?" on the attached sheet) and you were enrolled in a <b>part-time</b> educational program; or</li> <li>you and the other person were enrolled in a <b>full-time</b> or <b>part-time</b> educational program during the <b>same months</b>.</li> </ul>			17
Add lines 16 and 17.		<b>6801</b>	18

Line 4 (in Part B) minus line 9 (in Part B) or line 14 (in Part C), whichever applies to you			19
Line 5 (in Part B) minus line 9 (in Part B) or line 14 (in Part C), whichever applies to you			20
Enter your <b>net income</b> (not including amounts on lines 214 and 235).	x	2 / 3 =	21
If you completed Part C: Line 13 (in Part C) minus line 6 (in Part B)			22
Enter the amount from line 18, 19, 20, 21, or (if it applies) 22, whichever is <b>least</b> .			23
Enter the amount from line 9 (in Part B) or line 14 (in Part C), whichever applies to you.			24
Add lines 23 and 24. Enter this amount on line 214 of your return.		<b>Allowable deduction</b>	25

# 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 first 60 days	400 00			
RRSP	Trustee for Quadrus Investment Service		In the current year	4,400 00			
<b>Total</b>				4,800 00			

\* 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	+	
<b>Contributions made</b>		
Slips		
During the remainder of the year	+	4,400 00
In the first 60 days of 2015	+	400 00
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	-	
<b>Total contributions</b>	=	4,800 00 <b>A</b>

## RRSP deduction limit

2014 RRSP deduction limit		20,040	
2014 employer PRPP contribution amount	-		
2014 RRSP/PRPP/SPP deduction limit	=	20,040 00	20,040 00
2015 RRSP deduction limit (including contributions carried forward)			15,389 22

## RRSP/PRPP/SPP deduction

Designated transfer to RRSP/PRPP/SPP			<b>B</b>
Contributions available		4,800 00	<b>C</b>
Contributions deducted for 2014		4,800 00	<b>D</b>
<b>Line B plus the lesser of C or D</b>	=	4,800 00	<b>E</b>
<b>Deduction claim on line 208 of T1 jacket</b>			
Total of taxpayer and spousal plan		4,800 00	<b>F</b>
Amount A minus amount F			
<b>Undeducted contributions which may be carried forward</b>	=		<b>G</b>

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

Available contributions made prior to 2015			4,400 00
Unused 2013 deduction room		16,517 00	
2014 RRSP deduction limit	+	3,523 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	+		
<b>Subtotal (if negative, enter « 0 »)</b>	=	22,040 00	- 22,040 00
<b>Cumulative excess amount in respect of RRSPs for 2014 (Form T1-OVP)</b>	=		

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)	
2578	Kaladar Ave				33,600	00	4,467	92
155	Columbus Ave				27,150	00	-6,062	17
3405	rue Bazire				14,550	00	221	46
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 Jaclyn Patry		Your social insurance number 510 728 843	
For the period from:	Year Month Day 2014-01-01	to:	Year Month Day 2014-12-31
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 Jerome Patry	Share of net income (loss) 2,064 72	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	
<b>Gross rental income</b> – 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	
<b>Total</b>	24,664 16	9949
Deductible expenses (total expenses <b>minus</b> personal portion)		24,664 16 b
Net income (loss) before adjustments (line a <b>minus</b> line b)		9369 8,935 84
Co-owners – Your share of line 9369 above		4,467 92 c
<b>Minus</b> other expenses of the co-owner		9945
	Subtotal	4,467 92
<b>Plus</b> recaptured capital cost allowance (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9947
	Subtotal	4,467 92
<b>Minus</b> terminal loss (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9948
	Subtotal	4,467 92
<b>Minus</b> capital cost allowance		9936
<b>Net income (loss)</b> – If you are a sole proprietor or a co-owner, enter this amount on line 9946		4,467 92 d
<b>Partnerships</b> – Your share of line d above or the amount from your T5013 slip		
<b>Plus</b> GST/HST rebate for partners received in the year		9974
<b>Minus</b> other expenses of the partner		9943
<b>Your net income (loss)</b> – Enter this amount on line 126 of your income tax and benefit return		9946 4,467 92 e





# Statement of Real Estate Rentals

**Protected B**  
when completed

## Identification

Your name Jaclyn Patry		Your social insurance number 510 728 843	
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 Jerome 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	
<b>Gross rental income</b> – 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	
<b>Total</b>	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
<b>Net income (loss)</b> – 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
<b>Your net income (loss)</b> – Enter this amount on line 126 of your income tax and benefit return		9946 -6,062 17



**Protected B**  
when completed

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 <b>minus</b> 4))		7 Col. 2 + col. 3 <b>minus</b> 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
<b>Total CCA claim for the year</b>												5,692	93		

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 <b>minus</b> col.4)
<b>Total equipment and other property dispositions in the year</b>				<b>9926</b>

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 <b>minus</b> col.4)
<b>Total building dispositions in the year</b>				<b>9928</b>

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 Jaclyn Patry		Your social insurance number 510 728 843	
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 Jerome Patry	Share of net income (loss) 2,624 66	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	
<b>Gross rental income</b> – 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	
<b>Total</b>	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 2,403 20
<b>Net income (loss)</b> – If you are a sole proprietor or a co-owner, enter this amount on line 9946		221 46 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
<b>Your net income (loss)</b> – Enter this amount on line 126 of your income tax and benefit return		9946 221 46

**Protected B**  
when completed

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

Area H - Calculation of capital cost and CCA claim (UCC)															
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 <b>minus</b> 4))		7 Col. 2 + col. 3 <b>minus</b> 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	92,699	76							92,699	76	4.00	2,403	20	90,296	56
Total CCA claim for the year												2,403	20		

### 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 Jaclyn Patry		Your social insurance number 510 728 843	
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 Jerome 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	
<b>Gross rental income</b> – 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	
<b>Total</b>	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
<b>Your net income (loss)</b> – 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

### 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 Jaclyn Patry		Your social insurance number 510 728 843	
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 Jerome 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	
<b>Gross rental income</b> – 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	
<b>Total</b>	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
<b>Minus</b> other expenses of the co-owner		9945
Subtotal		-663 99
<b>Plus</b> recaptured capital cost allowance (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9947
Subtotal		-663 99
<b>Minus</b> terminal loss (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)		9948
Subtotal		-663 99
<b>Minus</b> capital cost allowance		9936
<b>Net income (loss)</b> – If you are a sole proprietor or a co-owner, enter this amount on line 9946		-663 99 d
<b>Partnerships</b> – Your share of line d above or the amount from your T5013 slip		
<b>Plus</b> GST/HST rebate for partners received in the year		9974
<b>Minus</b> other expenses of the partner		9943
<b>Your net income (loss)</b> – 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 Jaclyn Patry		Your social insurance number 510 728 843	
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
<b>Minus</b> any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line A above)			(i)
<b>Subtotal</b> (amount A <b>minus</b> amount (i))	4,706	10	B
<b>For those using the quick method</b> – 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)	
<b>Subtotal</b> (amount (ii) <b>minus</b> amount (iii))			(iv)
<b>Adjusted gross sales</b> (amount B <b>plus</b> 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
<b>Minus</b> 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)
<b>Subtotal</b> (amount D <b>minus</b> amount (i))			E
<b>For those using the quick method</b> – 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)	
<b>Subtotal</b> (amount (ii) <b>minus</b> amount (iii))			(iv)
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of the Guide T4002)			(v)
<b>Adjusted professional fees</b> (Amount E <b>plus</b> 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
<b>Plus</b>				
Reserves deducted last year	8290			
Other income	8230			
<b>Total of the above two lines</b>				H
<b>Gross business or professional income</b> (amount G <b>plus</b> 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				
<b>Total of the above five lines</b>					
<b>Minus</b>					
Closing inventory (include raw materials, goods in process, and finished goods)	8500				
<b>Cost of goods sold</b>	8518				J
<b>Gross profit</b> (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
<b>Expenses</b> (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				
<b>Total business expenses</b> (total of lines 8521 to 9270)	9368		1,748	56	
<b>Net income (loss) before adjustments</b> (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
<b>Plus:</b> GST/HST rebate for partners received in the year (see Chapter 3).	9974		N
<b>Total (amount M plus amount N)</b>	1,478	77	O
<b>Minus:</b> Other amounts deductible from your share of the net partnership income (loss) (from the chart in Part 7 below)	9943	495	86 P
<b>Net income (loss) after adjustments</b> (amount O minus amount P)		982	91 Q
<b>Minus:</b> Business-use-of-home expenses (your share of amount 3 in part 8)	9945	982	91 R
<b>Your net income (loss)</b> (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		
<b>Other amounts deductible from your share of the partnership</b> (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
<b>Subtotal</b>	13,610	90
<b>Minus:</b> Personal-use part	12,731	43
<b>Subtotal</b>	879	47
<b>Plus:</b> Capital cost allowance (business part only)		
Amount carried forward from previous year	422	39
<b>Subtotal</b>	1,301	86 1
<b>Minus:</b> Net income (loss) after adjustments (from amount Q in Part 6 – if negative, enter "0")	982	91 2
<b>Business-use-of-home expenses available to carry forward</b> (amount 1 minus amount 2 – if negative, enter "0")	318	95
<b>Allowable claim</b> (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 Jerome 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	

**Protected B** when completed

## 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 <b>minus</b> column 4)
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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 <b>minus</b> 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 <b>minus</b> 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 <b>minus</b> 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	<b>9923</b>	<input type="text"/>
Total proceeds from all land dispositions in the year	<b>9924</b>	<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 &amp; Jaclyn Patry</u>	Fiscal period from: <u>2014-01-01</u> to <u>2014-12-31</u>
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## 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
<b>Percentage of business use</b>	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
<b>Total motor vehicle expenses (total of lines 1 to 10)</b>	6,708			11
<b>Business part:</b> (line 1 ÷ line 2 x line 11)	495			12
Parking fees related to business activities	+			13
Additional business insurance	+			14
Reimbursement, rebates	-			15
<b>Eligible motor vehicle expenses</b>	495			
<b>Sole owner – Total expenses related to motor vehicles (without CCA)</b>			495	
<b>Partnership – Total expenses related to motor vehicles (without CCA)</b>				

## 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	
<b>Eligible interest expenses (A or B, whichever is less)</b>	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				<b>A</b>
GST and PST				<b>B</b>
Class	10	10	10	
UCC at the beginning of the year				<b>1</b>
Cost of acquisition	+			<b>2</b>
GST/PST rebate	-			<b>3</b>
Proceeds of disposition	-			<b>4</b>
(Line 2 - line 3 - line 4) x 1/2	-			<b>5</b>
<b>Base amount for CCA (Note 1)</b>	=			<b>6</b>
<b>Rate</b>	30.00	30.00	30.00	<b>7</b>
Line 6 multiplied by the rate on line 7	-			<b>8</b>
<b>Closing balance</b>	=			<b>9</b>
<b>Percentage of business use</b>	7.39 %	%	%	
<b>Business part of CCA</b>				
<b>Sole owner – Total CCA related to motor vehicles</b>				=
<b>Partnership – Total CCA related to motor vehicles</b>				=

**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		11,566	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)	=	11,566	00

# Total Tax Deducted

## As per information slips

Type of slip	Name of payer	Amount of tax deducted		
T4	Per T4 Summary	16,089	23	1
T4A	Per T4A Summary	+		2
T4A(P)	Per T4A(P) Slip	+		3
T4RSP	Per T4RSP Summary	+		4
T4RIF	Per T4RIF Summary	+		5
T4A(OAS)	Per T4A(OAS) Slip	+		6
T4E	Per T4E Summary	693	00	7
T5013	Per T5013 Summary	+		8
T4A-RCA	Per T4A-RCA Slip	+		9
T4PS	Per T4PS Summary	+		10
		+		11
		+		12
		+		13
		+		14
		+		15
<b>Total tax deducted as per information slips</b>		=	16,782	23

## Other than according to information slips

<b>Total tax deducted other than according to information slips</b>	=		
Tax deemed deducted on the split-income amount received from spouse	+		
Tax deemed paid by spouse pertaining to the split-income amount transferred	-		
<b>Total tax deducted or deemed deducted (T1, line 437)</b>	=	16,782	23

Analysis of income tax deducted (not applicable for Québec residents)

Amount of Québec tax deducted at source included in field 437	<b>5349</b>		
Income earned in Québec on which income tax was withheld:			
- As per T4, T4AOAS and T4E slips			
- As per other slips			
Total income earned in Québec on which income tax was withheld	<b>5350</b>		

## Calculation of the tax deemed paid by spouse pertaining to the split-income amount transferred (Note 1)

	Federal tax	Quebec tax (Note 2)	Total
Tax deducted (T4RSP)			
Tax deducted (T4A, T4RIF)			
Tax deducted (T4A-RCA)			
		+	=
<b>Tax deemed paid by spouse</b>		+	=

**Note 1:** See Help (F1) for information about income splitting for pensioners and how to split the eligible income with spouse.

**Note 2:** Does not apply to residents of Quebec.





## Income Tax Return Data

**2014** Authorization  
number :

RQ14-TP77

1 | Patry

2 | Jaclyn

3 |

11 | 510-728-843

199 | 81 849,60

275 | 72 149,41

299 | 73 349,41

399 | 2 261,00

478 | ,00

479 | 3 974,47

481 | ,00

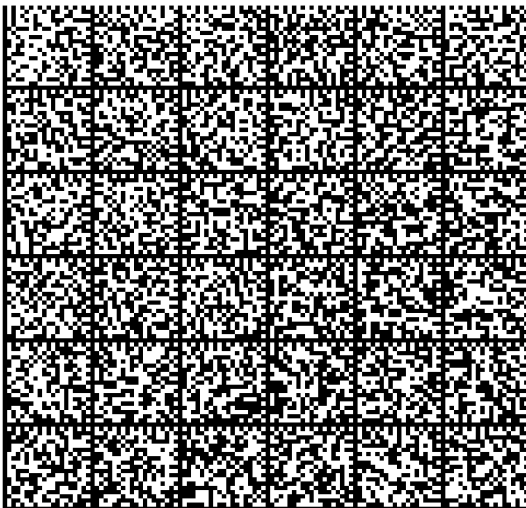


Code 1 of 4

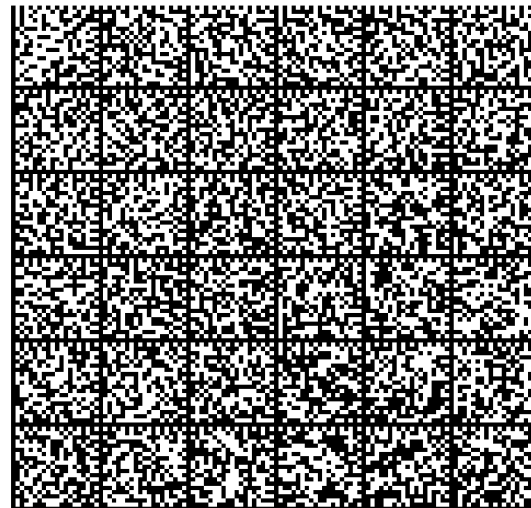
The data contained in the two-dimensional barcode(s) will be read by Revenu Québec. This data is identical to the data appearing on the income tax return and, if applicable, its schedules and form TP-128-V, form TP-80-V, form TP-80.1-V, form TP-1029.ER-V and form TP-1029.LR-V.

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

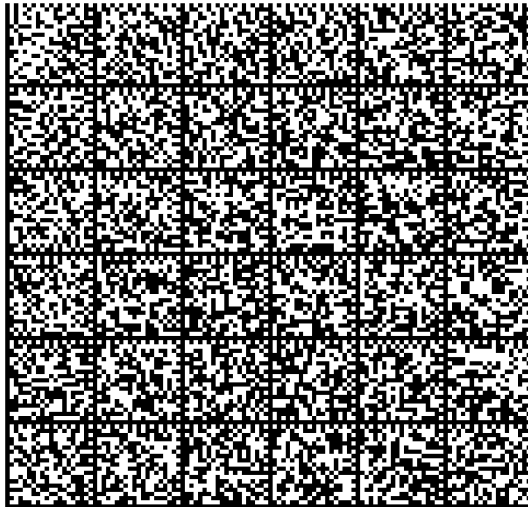


Income Tax Return Data

**2014** Authorization  
number :

RQ14-TP77

1	Patry
2	Jaclyn
11	510-728-843



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	JACLYN			8	QUEBEC		QC	9	G3K 2T8
3		4	2	5		6	980 06 27	SN	3456 4878 86705
552									
31	PATRY			32	JEROME				
11	510 728 843	123		252		415		474	
12	2	166		260		398.1		476	
13		167		275	72 149.41	400.1		478	
17	18	128		276		422		480	
1801		130		278	1 200.00	424		475	3 974.47
1802		168	102 102.00	287		431		477	
19		136		289		437		479	3 974.47
20		139		290		438		498	
21		142		292		439	239.25	499	
2111	2112	147		293		441			
2113	22	148		295		443		515	
36	79 12 24	154		297		445		516	
37		164	232.03	299	73 349.41	446	26.29	517	
41	276 389 566	199	81 849.60	358		447		550	5000
50	X 52	201	1 110.00	361		448	200.00	551	403
51	98 119.27	205	3 789.18	367		450	11 214.62	94	404
96	2 425.50	207		373		451		95	X 405
96.1	52 500.00	212		376		451.1		106	436
97		214	4 800.00	378		451.3		149	442
98		224		381		452		153	444
98.1		225		385		453		206	449 16
100		228		390		454	7 240.15	249	448.1 1
102		231		391		455		277	448.2
101	65 084.57	233		392		456		286	461
105		234		393		457		296	VP
107		236		395		458			
110		241		398		481			
111	16 533.00	245		399	2 261.00	459			
114		246		400	13 010.08	462			
119		248	1.01	401	13 010.08	466			
122		250		414		470	3 974.47		

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

510 728 843

PATRY

JACLYN

Schedule A

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

Schedule B

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

Schedule C

10	14	38.1
11	15	40
12	16	41
13	17	42
		44
1		46
2		78
3		96
4		98
5		
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Schedule D

1		
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11		
38		
36	48	60
40	50	61
44	51	62
46	52	

Schedule F

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Schedule R

11	
14	
24	2.30
30	65 084.57
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38	126.87
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44	236.95

Schedule S

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201
202



Keying Summary for the Schedules  
of the Income Tax Return

2014

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

Page 2

PATRY

JACLYN

Authorization number: RQ14-TP77

510 728 843

Schedule G

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Schedule J

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4	5	6
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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
13		67
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16		70
17		71
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19		73
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23		76
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301		91
302		98

Schedule K

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61
62
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Schedule L

12	4 706.10	60
22	232.03	74
13		75
23		86
14		87
24		90
15		
25		
16		
26		
28		
29		
34	232.03	16
40		20

Schedule M

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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	Jaclyn	
6	Date of birth	1980-06-27	
3	If this is your first Québec income tax return, check this box.	<input type="checkbox"/>	
4	Sex:	1 <input type="checkbox"/> male 2 <input checked="" 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	Province	Postal code
	Quebec	QC	9 G3K 2T8

11	Social insurance number	510 728 843
----	-------------------------	-------------

Your situation on **December 31, 2014** (see the definition of "spouse on December 31, 2014" at line 12 in the guide)

12	1 <input type="checkbox"/> You <b>did not</b> have a spouse. 2 <input checked="" type="checkbox"/> You <b>had</b> a spouse.
----	---

If you entered a date on line 18, enter the income you earned while you were not resident in Canada.

19	If you did not earn any income, enter 0.	
----	--	--

If your situation (line 12)

has changed since 2013, enter the date of the change.

13		201
----	--	-----

Date of bankruptcy (where applicable)

21	2014
----	------

Period covered by the return:

1 ☐ before the bankruptcy

2 ☐ following the bankruptcy

Election concerning the calculation of QPP contributions on income from self-employment (if you checked box 1). See the guide.

☐

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

17	
----	--

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

22	
----	--

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
---

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
32	First name	Jerome
50	If your spouse earned income from self-employment or received an RL-29 slip, check this box.	<input checked="" type="checkbox"/>
36	Date of birth	1979-12-24
51	Your spouse's net income (see the guide). If your spouse had no income, enter 0.	98,119 27
37	If your spouse died in 2014, enter the <b>date of death</b> .	2014
41	Social insurance number	276 389 566
52		

If, on December 31, 2014 your spouse **was not resident** in Québec, state where (prov., terr. or country) he or she was resident.

## 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		
Pensionable earnings (CPP)	96.1	52,500	00	Pensionable salary or wages (QPP), <i>RL-1 slip, box G</i>	98.1		
QPIP premium, <i>RL-1 slip, box H</i>	97			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	65,084	57
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	16,533	00
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.				Net income	+	164	232 03
Add lines 101 and 105 through 164.				<b>Total income</b>	=	199	81,849 60

## 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	3,789	18
Employment expenses and deductions Specify: 206	+	207		
RRSP or PRPP/VRSP deduction <b>HBP or LLP</b> 212	+	214	4,800	00
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	+	234		
Allowable loss	+	236		
Deduction for residents of designated remote areas. Complete form TP-350.1-V.	+	241		
Deduction for exploration and development expenses	+	245		
Deduction for retirement income transferred to your spouse on December 31, 2014. Complete Schedule Q.	+	246		
Deduction for a repayment of amounts overpaid to you (see the guide)	+	248	1	01
Deduction for amounts contributed to the QPP and the QPIP on income from self-employment	+	250		
Other deductions (see the guide) Specify: 249	+	252		
Carry-over of the adjustment of investment expenses (see the guide)	+	254	9,700	19
Add lines 201 through 207, 214 through 231, and 234 through 252.	<b>Total deductions</b>	=	254	9,700 19
Subtract line 254 from line 199.		=	256	72,149 41
Adjustment of investment expenses (see the guide). Complete Schedule N.	+	260		
Add lines 256 and 260.				
If the result is <b>negative</b> , enter 0. Carry the result to page 3.	<b>Net income</b>	=	275	72,149 41



T402 ZZ 84524850

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

Amount from line 275										275	72,149	41					
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	1,200	00	
Add lines 275 through 278.													=	279	73,349	41	
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.										<b>Total deductions</b>			=	298			
Subtract line 298 from line 279. If the result is negative, enter 0.													►	298			
													=	299	73,349	41	

Basic personal amount					350	11,305	00
Adjustment for income replacement indemnities (maximum \$10,174.50). See the guide.	–	358					
<b>Subtract</b> 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			
<b>Non-refundable tax credits</b>							

Income tax calculated in Work chart 400							400	13,010	08
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.									
<b>Income tax on taxable income</b>						=	401	13,010	08
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. <b>If you are completing form TP-766.2-V</b> , check box 404.							404		
If you are completing <b>Part 4 of form TP-766.2-V</b> , check box 405.							405		
						=	413	10,749	08
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				▶	425		
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide.						=	430	10,749	08
Credits transferred from one spouse to the other (see the guide)						-	431		
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E. If the result is <b>negative</b> , enter 0. Carry the result to page 4.						=	432	10,749	08



T403 ZZ 84524851



**Refund or balance due**

To find out how to register for direct deposit, see the guide.

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

If I have entered an amount on line 123, it is because I have elected to add part of my spouse's retirement income to my income.

We may compare the information in this return with information obtained from other sources, and may communicate the information in this return to other government departments and bodies.

Revenu Québec



T404 ZZ 84524852



## Contribution to the Health Services Fund

Schedule F – F-V (2014-12)

**F**  
Schedule

### A. Income subject to the contribution

Authorization number: RQ14-TP77

#### 1 – Income

Total income (line 199 of your return). If this amount is \$14,135 or less, you do not have to pay a contribution.

Employment income (line 101)		12		65,084	57			
Correction of employment income (line 105)	±	14						
Add lines 12 and 14, or subtract line 14 from line 12, as applicable.	=	16		65,084	57	▶	16	65,084 57
Subtract line 16 from line 10. If the result is \$14,135 or less, you do not have to pay a contribution.						=	18	16,765 03
Amounts allocated under a profit-sharing plan (line 107, point 3)		20						
Old Age Security pension (line 114)	+	22						
Dividends from taxable Canadian corporations		23						
Taxable amount (line 128)		24						
Actual amount (total of lines 166 and 167)	–	24						
Subtract line 24 from line 23.	=	25				▶	25	
Support payments received (taxable amount), other than a repayment (line 142)		26				+	26	
Social assistance payments and similar financial assistance (line 147)		28				+	28	
Income replacement indemnities and net federal supplements (line 148)		29				+	29	
Scholarships, bursaries or similar financial assistance (line 154, point 1)		30				+	30	
Amount reported on line 122 as recovery of a deduction for contributions to a spousal RRSP		31				+	31	
Income reported on line 154 (points 2, 5, 12 and 14)		33				+	33	
Add lines 20, 22, and 25 through 33.	=	34				▶	34	
Subtract line 34 from line 18. If the result is \$14,135 or less, you do not have to pay a contribution.								
If the result is over \$14,135, complete section 2.								
Income	=	36					36	16,765 03

#### 2 – Deductions

Amounts you repaid in 2014 because you received an overpayment (line 246). Do not include repayments of

- the Old Age Security pension;
- social assistance payments and similar financial assistance;
- scholarships, bursaries or similar financial assistance;
- income replacement indemnities;
- Wage Earner Protection Program (WEPP) payments.

Deduction for a repayment of wage loss replacement benefits (line 207, point 12)	+	41						
Deduction for amounts contributed to the QPP and the QPIP on income from self-employment (line 248)	+	42						
Employment Insurance benefits to be repaid in your federal income tax return (line 250, point 3)	+	43	1	01				
Deductions claimed on line 250 (points 4, 5, 6, 11, 14 and 15)	+	44						
Deduction for retirement income transferred to your spouse on December 31 (line 245)	+	45						
Support payments made (deductible amount) (line 225)	+	46						
Carrying charges and interest expenses (line 231)	+	54						
Business investment loss (line 234)	+	56						
Deduction claimed on line 293 for an amount not included on line 16, 20, 25 or 28 above	+	58						
Deductions claimed on line 297 for an amount not included on line 12 or 26 above.	+	60						
See "Special cases" (line 446 in the guide).	+	62						
Add lines 41 through 62.	=	68	1	01				
Subtract line 68 from line 36. If the result is \$14,135 or less, you do not have to pay a contribution.								
If the result is more than \$14,135, complete Part B.								
<b>Income subject to the contribution</b>	=	70						

### B. Contribution to the health services fund

Enter the amount from line 70 above in the appropriate column.

Subtract line 77 from line 76. If the result is **negative**, enter 0.

Multiply line 78 by 1%.

Add lines 80 and 81.

Carry the result to line 446 of your return.

**Contribution to the health services fund**

A		B	
If \$49,140 or less		If more than \$49,140	
76	16,764 02		
77	14,135 00	49,140 00	
78	2,629 02		
	1%	1%	
80	26 29		
81	0 00	150 00	
	Maximum \$150	Maximum \$1,000	
82	26 29		

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



T4F1 ZZ 84527049

Form prescribed by the President and Chief Executive Officer

**F**



Business Income

Schedule L – F-V (2014-12)



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.						<b>Net business income</b>	<b>=</b>	<b>34</b> 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		
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## 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

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		
16	65,084	57
18	65,084	57

13 69,000 00

18 65,084 57  
20 3,915 43

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	232	03
x	0.993 %	
24	2	30
x	43.710 %	
26	1	01

### 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	65,084	57
31		
32	65,084	57

Maximum insurable earnings

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.

33	69,000	00
34		
35	69,000	00

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

Multiply line 36 by 0.559%.



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	126	87
40		
42	126	87

36 65,084 57  
x 0.559 %  
= 37 363 82

42 126 87  
44 236 95

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)	
2578	Kaladar Ave										33,600	00	4,467	92
155	Columbus Ave										27,150	00	-6,062	17
3405	rue Bazire										14,550	00	221	46
41-150	Edwards										18,822	00	2,036	78
6005	North Bluff										7,980	00	-663	99
Per RL-15 slip/T5013														
<b>Total</b>											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	<b>380</b>	5
Enter the total of amounts on line 378 of all TP-128 completed for a proprietorship or co-ownership	<b>390</b>	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	<b>391</b>	
	<b>392</b>	8,096 13
Enter the total of amounts on line 393 of all TP-128 completed for a proprietorship or co-ownership	<b>393</b>	8,096 13
<b>Net income (or net loss)</b>	<b>394</b>	



## 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	Jaclyn	11	510 728 843	2014

### 1 Information about the immovable (please print)

Number	Street, P.O. box	
16 2578	Kaladar Ave	
City, town or municipality	Province	Postal code
18 Ottawa	ON	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 <b>other</b> co-owners (attach another sheet if there is not enough space)	Their shares
Jerome 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 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



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 <sup>1</sup>	Proceeds of dispositions in the year minus related expenses <sup>1</sup>	UCC after acquisitions and dispositions: (col. 2 + col. 3 – col. 4) <sup>2</sup>	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

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	Jaclyn	11	510 728 843	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 <b>other</b> co-owners (attach another sheet if there is not enough space)	Their shares
Jerome 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 <b>as a co-owner</b> (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
	<b>Income (or loss) before capital cost allowance</b>	= 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.

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 <sup>1</sup>	Proceeds of dispositions in the year minus related expenses <sup>1</sup>	UCC after acquisitions and dispositions: (col. 2 + col. 3 – col. 4) <sup>2</sup>	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		Social insurance number		Year
Patry	Jaclyn	11	510 728 843	2014

### 1 Information about the immovable (please print)

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

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 <b>other</b> co-owners (attach another sheet if there is not enough space)	Their shares
Jerome 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



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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

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 <sup>1</sup>	Proceeds of dispositions in the year minus related expenses <sup>1</sup>	UCC after acquisitions and dispositions: (col. 2 + col. 3 – col. 4) <sup>2</sup>	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	2,40320	90,29656	
411											
421											
Add the amounts in column 9.									Capital cost allowance (CCA)	500	2,40320

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 Jaclyn  
Social insurance number: 11 510 728 843  
Year: 2014

### 1 Information about the immovable (please print)

Number: 16 41-150  
Street, P.O. box: Edwards  
City, town or municipality: 18 Edmonton  
Province: AB  
Postal code: 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)  
Jerome 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 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
<b>Income (or loss) before capital cost allowance</b>		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

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 <sup>1</sup>		Proceeds of dispositions in the year minus related expenses <sup>1</sup>		UCC after acquisitions and dispositions: (col. 2 + col. 3 – col. 4) <sup>2</sup>		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

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						
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 Jaclyn  
Social insurance number: 11 510 728 843  
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)  
Jerome 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

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 <sup>1</sup>	Proceeds of dispositions in the year minus related expenses <sup>1</sup>	UCC after acquisitions and dispositions: (col. 2 + col. 3 – col. 4) <sup>2</sup>	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

☐ 21 510 728 843

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



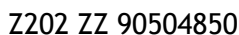
Z201 ZZ 90504849

<b>Gross income</b>	=	130	4,706	10
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[illegible]

<b>Expenses</b>	=	248	1,748	56	▶	248	1,748	56
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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 <b>automobile</b> . 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 <b>lower</b> .										304		
Interest on a loan for the purchase of a motor vehicle <b>other than an automobile</b>										+	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								
Add lines 314 through 317.	=		6,708	68	x	Percentage from line 301	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.										=	330	495 86
<b>Motor-vehicle expenses, excluding capital cost allowance</b>												

#### 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.			
<b>Capital cost allowance</b>	=	460	

#### 6 Information about the other members of the partnership

Name and address of each of the <b>other</b> members of the partnership (if the partnership has no more than five members)		Share of net income (or net loss)	Share in the partnership
Jerome	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.

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.

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

= 534		
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536	750	88
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# 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		
Interest (see chart B below)	+		
Interest on a motor vehicle other than an automobile	+		
Insurance	1,541 00		
Licence and registration fees	73 00		
Maintenance and repairs	355 01		
Leasing costs (see chart C below)	+		
Other expenses (specify)			
CAA & washes	686 76		
<b>Total motor vehicle expenses (total of lines 1 to 10)</b>	<b>= 6,708 68</b>		
<b>Business part: (line 1 ÷ line 2 x line 11)</b>	<b>495 86</b>		
Parking fees related to business activities	+		
Additional business insurance	+		
Reimbursement, rebates	-		
<b>Eligible motor vehicle expenses</b>	<b>= 495 86</b>		
<b>Sole owner – Total expenses related to motor vehicles (without CCA)</b>			<b>= 495 86</b>
<b>Partnership – Total expenses related to motor vehicles (without CCA)</b>			<b>=</b>

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			
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
<b>Eligible interest expenses (A or B, whichever is less)</b>	<b>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				<b>A</b>
GST and PST				<b>B</b>
Class	10	10	10	
UCC at the beginning of the year				<b>1</b>
Cost of acquisition	+			<b>2</b>
GST/PST rebate	-			<b>3</b>
Proceeds of disposition	-			<b>4</b>
(Line 2 - line 3 - line 4) x 1/2	-			<b>5</b>
<b>Base amount for CCA (Note 1)</b>	=			<b>6</b>
<b>Rate</b>	30.00	30.00	30.00	
Multiply line 6 by the rate on line 7	<b>CCA</b>			<b>7</b>
<b>Closing balance</b>	=			<b>8</b>
<b>Percentage of business use</b>	7.39 %	%	%	
<b>Business part of CCA</b>				
<b>Sole owner – Total CCA related to motor vehicles</b>				=
<b>Partnership – Total CCA related to motor vehicles</b>				=

**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		