

Canada Revenue
AgencyAgence du revenu
du Canada

2018

Income Tax and Benefit Return

Step 1 – Identification and other information

ON 7

Identification

Print your name and address below.

First name and initial

Hong

Last name

Zhang

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

29 Coburg Crescent

PO Box

RR

City

Richmond Hill

Prov./Terr.

O N

Postal code

L 4 B 4 E 1

Email address

By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** under Step 1 in the guide.

Enter an email address: emailmarine@gmail.com

Information about your residence

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

Ontario

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

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

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

or

Month Day
departure

Information about you

Enter your social insurance number (SIN):

5 2 7 1 1 6 2 1 4

Year Month Day

Enter your date of birth:

1 9 7 1 1 0 2 6

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒☐

Is this return for a deceased person?

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

Year Month Day

Marital status

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

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

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

Enter their SIN:

Enter their first name:

Enter their net income for 2018 to claim certain credits:

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

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

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

1 ☐

Do not use this area



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

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

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

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

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

Do not use this area

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171

Step 1 – Identification and other information (continued)

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2018, was more than CAN\$100,000? **266** Yes ☐ 1 No ☒ 2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)	101	140,499	92
Commissions included on line 101 (box 42 of all T4 slips)	102		
Wage loss replacement contributions (See line 101 in the guide.)	103		
Other employment income	104 +		
Old age security pension (box 18 of the T4A(OAS) slip)	113 +		
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152		
Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)	115 +		
Elected split-pension amount (Get and complete Form T1032.)	116 +		
Universal child care benefit (UCCB) (See the RC62 slip.)	117 +		
UCCB amount designated to a dependant	185		
Employment insurance and other benefits (box 14 of the T4E slip)	119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)	120 +	5,571	41
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (Complete the Worksheet for the return.)	121 +	105	12
Net partnership income: limited or non-active partners only	122 +		
Registered disability savings plan income (box 131 of the T4A slip)	125 +		
Rental income Gross 160	Net 126 +		
Taxable capital gains (Complete Schedule 3.)	127 +		
Support payments received Total 156	Taxable amount 128 +		
RRSP income (from all T4RSP slips)	129 +		
Other income	130 +		
Self-employment income			
Business income Gross 162	Net 135 +		
Professional income Gross 164	Net 137 +		
Commission income Gross 166	Net 139 +		
Farming income Gross 168	Net 141 +		
Fishing income Gross 170	Net 143 +		
Workers' compensation benefits (box 10 of the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +		
Add lines 144, 145, and 146. (See line 250 on this return.)	=	147 +	
Add lines 101, 104 to 143, and 147.	This is your total income. 150 =	146,176	45

Attach only the documents (schedules, information slips, forms, or receipts) **requested** to support any claim or deduction. Keep all other supporting documents.

Step 3 – Net income

Enter your total income from line 150.	150	146,176	45
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and attach receipts.)	208 +	35,000	00
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (Get and complete Form T1032.)	210 +		
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	212 +		
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +		
Child care expenses (Get and complete Form T778.)	214 +		
Disability supports deduction (Get and complete Form T929.)	215 +		
Business investment loss Gross 228	217 +		
Allowable deduction	219 +		
Moving expenses (Get and complete Form T1-M.)	220 +		
Support payments made Total 230	221 +		
Allowable deduction	222 +		
Carrying charges and interest expenses (Complete the Worksheet for the return.)	224 +		
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	229 +	3,005	08
Exploration and development expenses (Get and complete Form T1229.)	231 +		
Other employment expenses	232 +		
Clergy residence deduction (Get and complete Form T1223.)	233 =	38,005	08
Other deductions	234 =	38,005	08
Add lines 207 to 224, 229, 231, and 232.	234 =	108,171	37
Line 150 minus line 233 (if negative, enter "0")	235 =		
This is your net income before adjustments.	236 =	108,171	37
Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)	235 =		
Line 234 minus line 235 (if negative, enter "0")	236 =	108,171	37
This is your net income.	236 =	108,171	37

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Security options deductions	249 +		
Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, see line 250 in the guide.)	250 +		
Limited partnership losses of other years	251 +		
Non-capital losses of other years	252 +		
Net capital losses of other years	253 +		
Capital gains deduction (Get and complete Form T657.)	254 +		
Northern residents deductions (Get and complete Form T2222.)	255 +		
Additional deductions	256 +		
Add lines 244 to 256.	257 =		
Line 236 minus line 257 (if negative, enter "0")	260 =	108,171	37
This is your taxable income.	260 =	108,171	37

Step 5 – Federal tax

Complete Schedule 1 to calculate your federal tax.

Step 6 – Provincial or territorial tax

Complete Form 428 to calculate your provincial tax.

T1-2018

Federal Tax

Schedule 1

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

Claim only the credits that apply to you.

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

Step A – Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300	11,809	00	1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.) (maximum \$7,333)		301+			2
Spouse or common-law partner amount (Complete Schedule 5.)		303+			3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		304+			4
Amount for an eligible dependant (Complete Schedule 5.)		305+			5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		307+			6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount	352	×	\$2,182	=	367+
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		308+	2,593	80	8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310+			9
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312+	858	22	10
on self-employment and other eligible earnings (Complete Schedule 13.)		317+			11
Volunteer firefighters' amount		362+			12
Search and rescue volunteers' amount		395+			13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)		363+	1,195	00	14
Home accessibility expenses (Complete the Worksheet for Schedule 1.) (maximum \$10,000)		398+			15
Home buyers' amount		369+			16
Adoption expenses		313+			17
Pension income amount (Complete the Worksheet for Schedule 1.) (maximum \$2,000)		314+			18
Disability amount (for self) (Claim \$8,235 or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316+			19
Disability amount transferred from a dependant (Complete the Worksheet for Schedule 1.)		318+			20
Interest paid on your student loans (See Guide P105.)		319+			21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		323+			22
Tuition amount transferred from a child		324+			23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		326+			24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later	330		3,500	00	25
Enter \$2,302 or 3% of line 236 of your return, whichever is less.		–	2,302	00	26
Line 25 minus line 26 (if negative, enter "0")		=	1,198	00	27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)	331+				28
Add lines 27 and 28.		=	1,198	00	322+
Add lines 1 to 24, and line 29.		335=	17,654	02	30
Federal non-refundable tax credit rate		×	15%		31
Multiply line 30 by line 31.		338=	2,648	10	32
Donations and gifts (Complete Schedule 9.)		349+	15	00	33
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.	Total federal non-refundable tax credits	350=	2,663	10	34

Continue on the next page.

Protected B when completed

108,171	37	35
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Line 35 is more
than **\$205,842**

-	205,842.00
=	
x	33%
=	
+	47,670.00
=	

404 =	20,434	48	▶	20,434	48	45
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=	3,499	91	▶	—	3,499	91	49
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Basic federal tax 429=	16,934	57	50
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405- | 51

Federal tax 406=	16,934	57	52
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416= 57

417=	16,934	57	58
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415+	•59
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418+	60
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Net federal tax 420	=	16,934	57	61
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See the privacy notice on your return.

**Statement of investment income,
carrying charges, and interest expenses**

Taxable amount of dividends other than eligible dividends (specify):

Enter this amount on line 180 of your return.

Taxable amount of eligible dividends (specify):

CENTRAL STATION MARKETING INC.

[illegible]

Enter this amount on line 120 of your return.	120	5,571	41
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Statement of Investment Income**II - Interest and other investment income**

Specify:

EQUITABLE BANK/BANQUE EQUITABLE

105 | 12

Income from foreign sources (specify):

Enter this amount on line 121 of your return.

121 | 105 | 12

III - Carrying charges and interest expenses

Accounting fees

Management or safe custody fees

Investment counsel fees

Reported on T5013 slips

Legal fees paid to collect, establish or increase the amount of support payments

Interest on money borrowed to earn interest, dividend, and royalty income

Interest on money borrowed to acquire an interest in a limited partnership or a partnership in which you are not an active partner

Enter this amount on line 221 of your return.

221 | |

T1-2018**Protected B** when completed**RRSP and PRPP Unused Contributions,
Transfers, and HBP or LLP Activities****Schedule 7****For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement.**Complete this schedule and **attach** it to your return **only when one or more** of the following situations apply:

Complete Parts A, B, C, and D, if any of the following apply:

- you will **not be deducting** on your 2018 return all of your unused RRSP, PRPP, or SPP contributions previously reported and available to deduct for 2018, as shown on your latest notice of assessment or reassessment, or T1028, Your RRSP Information for 2018
- you will **not be deducting** on your 2018 return all of the RRSP, PRPP, and SPP contributions you made from March 2, 2018 to March 1, 2019
- you have transferred to your RRSP, PRPP, or SPP certain amounts you included in your income for 2018
- you are designating contributions made to your RRSP, PRPP, or SPP as a 2018 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP)
- you intend to claim on line 208 of your return the full amount of RRSP, PRPP, and SPP contributions made by you, including any unused RRSP, PRPP, or SPP contributions, **and** you reported employer PRPP contributions on line 205 of your return

Complete Part E, if:

- you withdrew funds from your RRSP in 2018 under the HBP or the LLP

Complete Part F, if:

- you will be the beneficiary of income that was contributed to an amateur athlete trust in 2018 and you want that income to be used in calculating your RRSP deduction limit

If **none of the above situations** apply to you, **do not complete** this schedule. Enter on line 208 of your return your total contributions for the year made to your RRSP, SPP, or PRPP, or your spouse's or common-law partner's RRSP or SPP.**Part A – Contributions**

Complete this part to calculate your total contributions.

Enter your **unused** RRSP/PRPP contributions previously reported and available to deduct for 2018 as shown on your latest notice of assessment or reassessment, or on your T1028 statement for 2018.

5,000 00 1

Enter the RRSP, SPP, and your PRPP contributions you made from **March 2, 2018**, to **December 31, 2018** (attach all receipts).

10,000 00 2

Enter the RRSP, SPP, and your PRPP contributions you made from **January 1, 2019**, to **March 1, 2019** (attach all receipts).

+ 20,000 00 3

Add lines 2 and 3.

245 = 30,000 00

+ 30,000 00 4

Add lines 1 and 4. Enter this amount on line 6 on the next page.

Total contributions

= 35,000 00 5

Enter on lines 2 and 3 above **all** contributions you made for the dates specified, even if you are not designating or deducting them on your return for 2018. Otherwise, the CRA may reduce or disallow your claim for these contributions on your return for a future year.**Include** on lines 2 and 3:

- contributions you made to your RRSP, SPP, or PRPP, or to your spouse's or common-law partner's RRSP or SPP
- amounts transferred to your RRSP, PRPP, or SPP (also see line 14 in Part C of this schedule)
- contributions that you are designating as a repayment under the HBP or the LLP (Part B of this schedule)

Do not include on lines 2 and 3:

- any unused RRSP, PRPP or SPP contributions you made after March 1, 2018, refunded to you or your spouse or common-law partner in 2018
- part or all of the contributions you made to your RRSP or an RRSP for your spouse or common-law partner less than 90 days before either of you withdrew funds from that RRSP under the HBP or the LLP. For more information, go to canada.ca/home-buyers-plan or see Guide RC4112, Lifelong Learning Plan (LLP)
- your employer's contributions to your PRPP as reported on line 205 of your return
- any payment directly transferred to your RRSP, PRPP or SPP if you did not receive an information slip for it, or if it is shown in box 35 of your T4RSP or T4RIF slips
- the part of an RRSP withdrawal you recontributed to your RRSP and deducted on line 232 of your return. This would have happened if, in error, you withdrew more RRSP funds than necessary to obtain past service benefits under a registered pension plan (RPP)
- the excess part of a direct transfer of a lump sum payment from your RPP to an RRSP, a PRPP or a registered retirement income fund (RRIF) you withdrew and are including on line 129 or 130 and deducting on line 232 of your return for 2018
- contributions made from exempt earnings. See Form RC383, Tax-Exempt Earned Income and Contributions for a Pooled Registered Pension Plan

Continue on the next page.

Part B – Repayments under the HBP and the LLP

If you withdrew funds from your RRSP under the HBP and/or the LLP **before 2017** you may have to make a repayment to your RRSP, PRPP, or SPP for 2018. Your 2018 minimum required repayment is shown on your latest notice of assessment or reassessment or your T1028 statement for 2018.

Complete line 7 and/or line 8 if you are designating contributions made from January 1, 2018 to March 1, 2019 to your own RRSP, PRPP, or SPP as a 2018 repayment under the HBP or the LLP. If you designate less than the minimum required amount for 2018, report the difference on line 129 of your return.

If you are not required to make a repayment under the HBP or the LLP, enter "0" on line 9 and continue at line 10.

Do **not** include on lines 7 and 8:

- any amount you deducted or designated on your 2017 return as a repayment or that was refunded to you
- any contributions or transfers that you will be including on line 14 or line 15 in Part C of this schedule

Enter the amount from line 5 on the previous page.

			35,000	00	6
Contribution designated as a repayment under the HBP	246				7
Contribution designated as a repayment under the LLP	262	+			8
Add lines 7 and 8.	Total repayments under the HBP and the LLP	=			9
Line 6 minus line 9	Contributions available to deduct	=	35,000	00	10

For more information on the LLP, see Guide RC4112, or on the HBP go to canada.ca/home-buyers-plan.

Part C – RRSP/PRPP deduction

Complete this part to calculate your RRSP/PRPP deduction at line 208 of your return.

Enter your RRSP/PRPP deduction limit for 2018 as shown on your latest notice of assessment or reassessment, or your T1028 statement for 2018.

Enter your 2018 **employer** PRPP contributions (amount from line 205 of your return).

Line 11 minus line 12

	35,481	00	11
–			12
=	35,481	00	13

Transfers (see "Line 14 - Transfers" below)

RRSP, PRPP, and SPP contributions you are deducting for 2018. This amount cannot be more than the **lesser** of: the amount on line 13 and the result of line 10 minus line 14.

Add lines 14 and 15.

Enter the amount from line 10 or line 16, **whichever is less**.

Also enter this amount on line 208 of your return.

240			14
+	35,000	00	15
=	35,000	00	16

RRSP/PRPP deduction 208 – 35,000 00 **17**

Line 14 – Transfers

You may have reported income on line 115, 129, or 130 of your 2018 return. If you transferred certain types of this income to your RRSP, PRPP, and SPP on or before March 1, 2019, you can claim the corresponding amount on line 14, as a **transfer**. This ensures that the transferred amount does not reduce your **RRSP/PRPP deduction limit**.

For more information about amounts you can transfer, see Guide T4040.

Note

You may not have reported income you received in a previous year on your return for that year. If reported, that income may have provided you with additional room for which you could contribute to an RRSP, PRPP, or SPP in subsequent years. To ensure your RRSP deduction limit is up to date and maximized, file your return for that year and report the income.

Part D – Unused contributions available to carry forward

	Your unused contributions available to carry forward to a future year			18
Line 10 minus line 17	=			

This amount is available to carry forward to future years and it will be shown on your 2018 notice of assessment.

Continue on the next page.

Part E – 2018 withdrawals under the HBP and the LLP

Complete this section, if you withdrew funds from your RRSP under the HBP and/or the LLP in 2018.

HBP: enter the amount from box 27 of all your 2018 T4RSP slips.

247 **19**

Tick this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP.

259 ☐ **20**

LLP: enter the amount from box 25 of all your 2018 T4RSP slips.

263 **21**

Tick this box to designate your spouse or common-law partner as the student for whom the funds were withdrawn under the LLP. You can only make this designation on the return for the year you make your first withdrawal under the LLP. If you do not tick the box, you will be considered to be the student for LLP purposes.

264 ☐ **22**

For more information on the LLP, see Guide RC4112, Lifelong Learning Plan (LLP), or on the HBP go to canada.ca/home-buyers-plan.

Part F – 2018 contributions to an amateur athlete trust

Complete this section to report qualifying performance income (generally endorsement income, prize money, or income from public appearances received by an amateur athlete) contributed in 2018 to an amateur athlete trust, since this income qualifies as earned income in calculating the RRSP deduction limit of the trust's beneficiary.

Enter the amount of income that was contributed to an amateur athlete trust in 2018.

267 **23**

See the privacy notice on your return.

T1-2018

Canada Pension Plan Contributions and Overpayment for 2018

Schedule 8

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

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

Complete the parts that apply to you.

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

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

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

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

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

For more information, see line 222 in the guide.

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

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

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

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

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

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

Month
372

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

Month
374

Continue on the next page.

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

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

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

12 A

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

(maximum \$55,900)

55,900 00 1

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

5549 55,900 00 2

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

55,900 00 3

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

(maximum \$3,500)

– 3,500 00 4

Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0")

(maximum \$52,400)

= 52,400 00 5

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

5034 2,593 80 • 6

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

(maximum \$2,593.80)

– 2,593 80 7

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

CPP overpayment

= 8

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

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

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

Protected B when completed

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

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

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

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

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

Basic exemption

(maximum \$3,500) ⁽²⁾

Line 3 minus line 4

(maximum \$52,400)

CPP rate

CPP contributions payable on self-employment and other earnings:

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

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

Multiply the amount from line 7 by 50%.

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

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

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

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

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

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

Add lines 1, 2, and 3.

Enter the amount from line 6 of Part 3.

Actual CPP contributions

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

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

Enter the amount from line 5 above.

Enter the amount from line 7 of Part 3.

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

Line 5 minus line 8

Multiply the amount from line 9 by 20.202.

Enter the amount from line 1 of Part 3.

CPP pensionable earnings

Enter the amount from line 4 of Part 3.

Basic exemption

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

(maximum \$52,400)

Enter the amount from line 10.

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

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

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

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

Line 4 of Part 3 minus line 2 of Part 3

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

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

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

Multiply the amount from line 20 by 9.9%.

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

CPP contributions payable on self-employment and other earnings:

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

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

Multiply the amount from line 23 by 50%.

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

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

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

T1-2018

Donations and Gifts

Schedule 9

Complete this schedule and **attach** it to your return to claim an amount on line 349 of your Schedule 1.

For more information, see Pamphlet P113, Gifts and Income Tax.

Eligible amount of charitable donations

Include at lines 1 to 4 all the eligible amounts of donations you want to claim this year. This includes the eligible amount of donations that either you, or your spouse or common-law partner made in 2018 or in any of the previous 5 years that have not been claimed before. Remember, you may have charitable donations shown on your T4 and T4A slips. If you are claiming gifts made to a United States charity, see Pamphlet P113.

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged		100	00	1	
Donations made to government bodies (government of Canada, a province, a territory, registered municipalities in Canada, or registered municipal or public bodies performing a function of government in Canada)	329+			2	
Donations made to registered universities outside Canada	333+			3	
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	334+			4	
Add lines 1 to 4.	Total eligible amount of charitable donations	=	100	00	5

Donations limit

Enter your **net income** from line 236 of your return.

108,171	37	6	×	75%	=	81,128	53	7
---------	----	---	---	-----	---	--------	----	---

If line 5 is less than line 7, enter the amount from line 5 on line 13 below and continue on line 14. Otherwise, complete lines 8 to 12, before continuing on line 13.

Gifts of depreciable property (from Chart 2 in Pamphlet P113)	337		8		
Gifts of capital property (from Chart 1 in Pamphlet P113)	339+		9		
Add lines 8 and 9.	=		10	× 25% =	+ 11
Enter the total of lines 7 and 11 or the amount on line 236 of your return, whichever is less .	Total donations limit			=	81,128 53 12

Donations and gifts

Allowable charitable donations. If you did not complete lines 8 to 12, enter the amount from line 5. Otherwise, enter the amount from line 5 or line 12, **whichever is less**.

Eligible amount of cultural and ecological gifts (See Pamphlet P113.)	340	100	00	13
Add lines 13 and 14.	342+			14
Enter \$200 or the amount from line 15, whichever is less .	=	100	00	15
Line 15 minus line 16.	=	100	00	16
	=			17

If your **taxable income is less than \$205,842**, enter "0" on line 26 and continue on line 28. Otherwise, complete lines 18 to 27, before continuing on line 28.

Enter the amount from line 17.			18
Total of your donations made before 2016 included on lines 5 and 14, to a maximum of the amount on line 15.	354-		19
Line 18 minus line 19 (if negative, show it in brackets)	=		20
Enter the amount from line 16 or line 19, whichever is less .	+		21
Add lines 20 and 21.	=		22

Enter your taxable income from line 260 of your return.			23	
Income threshold	–	205,842	00	24
Line 23 minus line 24 (if negative enter "0")	=			25

If you did not complete lines 18 to 25, enter "0". Otherwise, enter the amount from line 22 or line 25, whichever is less .			26	×	33% =	+		27
If you did not complete lines 18 to 27, enter the amount from line 17. Otherwise, enter the result of line 17 minus line 26.			28	×	29% =	+		29
Enter the amount from line 16.	100	00	30	×	15% =	+	15	00 31
Add lines 27, 29, and 31.								
Enter this amount on line 349 of your Schedule 1.	Donations and Gifts						=	15 00 32

T1-2018

Climate Action Incentive

Schedule 14

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

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

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

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

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

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

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

Eligible spouse or common-law partner

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

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

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

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

Qualified dependant

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

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

Single parents of a qualified dependant

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

Shared custody

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

Supplement for residents of small and rural communities

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

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

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

Step 1 – Calculating your basic climate action incentive

Base amount	claim \$154.00	6010	154	00	1
Amount for an eligible spouse or common-law partner	claim \$77.00	6011	+		2
Amount for a single parent's qualified dependant	claim \$77.00	6012	+	77	00 3
Amount for qualified dependants (Do not include the qualified dependant claimed on line 6012 above, if applicable.)	Number of qualified dependants	6013	×	\$38.00 =	+
					4
Add lines 1 to 4.			=	231	00 5

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

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

6014 Yes ☐ 1 No ☒ 2

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

Enter the amount from line 5. 231 | 00 × 10% = + | | 6

Step 3 – Calculating your total climate action incentive

Add lines 5 and 6.

Enter this amount on line 449 of your return.

= 231 | 00 7

See the privacy notice on your return.



Ontario Tax

Form ON428
2018

Protected B when completed

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

Part A – Ontario non-refundable tax credits

		For internal use only	5605			
Basic personal amount		claim \$10,354	5804	10,354	00	1
Age amount (if born in 1953 or earlier) (use Worksheet ON428)		(maximum \$5,055)	5808	+		2
Spouse or common-law partner amount						
Base amount	9,671	00				
Minus: their net income from page 1 of your return	-					
Result: (if negative, enter "0")	=		(maximum \$8,792)	▶	5812	+
						3
Amount for an eligible dependant						
Base amount	9,671	00				
Minus: their net income from line 236 of their return	-					
Result: (if negative, enter "0")	=		(maximum \$8,792)	▶	5816	+
						4
Ontario caregiver amount (use Worksheet ON428)			5819	+		5
CPP or QPP contributions:						
Amount from line 308 of your federal Schedule 1			5824	+	2,593	80 • 6
Amount from line 310 of your federal Schedule 1			5828	+		• 7
Employment insurance premiums:						
Amount from line 312 of your federal Schedule 1			5832	+	858	22 • 8
Amount from line 317 of your federal Schedule 1			5829	+		• 9
Adoption expenses		(maximum \$12,632)	5833	+		10
Pension income amount		(maximum \$1,432)	5836	+		11
Disability amount (for self)						
(Claim \$8,365, or if you were under 18 years of age, use Worksheet ON428.)			5844	+		12
Disability amount transferred from a dependant (use Worksheet ON428)			5848	+		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		14
Your unused tuition and education amounts (attach Schedule ON(S11))			5856	+		15
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))			5864	+		16
Medical expenses:						
(Read line 5868 in your income tax package.)	5868	3,500	00			17
Enter \$2,343 or 3% of line 236 of your return, whichever is less.	-	2,343	00			18
Line 17 minus line 18 (if negative, enter "0")	=	1,157	00			19
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	5872	+				20
Add lines 19 and 20.	5876	=	1,157	00	▶	+
						1,157 00 21
Add lines 1 to 16, and line 21.			5880	=	14,963	02 22
Ontario non-refundable tax credit rate				×	5.05%	23
Multiply line 22 by line 23.			5884	=	755	63 24
Donations and gifts:						
Amount from line 16 of your federal Schedule 9		100	00	×	5.05%	=
					5	05 25
Amount from line 17 of your federal Schedule 9				×	11.16%	=
					+	26
Add lines 25 and 26.	5896	=	5	05	▶	+
						5 05 27
Add lines 24 and 27.						
Enter this amount on line 40.			Ontario non-refundable tax credits	6150	=	760 68 28

Continue on the next page.

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

108,171 | 37 | 29

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

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

Amount from line 29					108,171	37					30	
Line 30 minus line 31 (cannot be negative)	—	0,00	—	42,960	00	—	85,923	00	—	150,000	00	31
	=		=			=	22,248	37	=			32
	×	5.05%	×	9.15%		×	11.16%		×	12.16%		33
Multiply line 32 by line 33.	=		=			=	2,482	92	=			34
Add lines 34 and 35.	+	0,00	+	2,169	00	+	6,101	00	+	13,252	00	35
Ontario tax on taxable income	=		=			=	8,583	92	=			36

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 36.

8,583 | 92 | 37

Enter your Ontario tax on split income from Form T1206.

6151 + | 38

Add lines 37 and 38.

= 8,583 | 92 | 39

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

– 760 | 68 | 40

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

= 7,823 | 24 | 41

Ontario minimum tax carryover:

Amount from line 41

7,823 | 24 | 42

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

– 557 | 14 | 43

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

= 7,266 | 10 | 44

Amount from line 427 of your federal Schedule 1

× 33.67% = | 45

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

6154 – | 46

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

= 7,823 | 24 | 47

Ontario surtax

Amount from line 47

7,823 | 24 | 48

Amount from line 38

– | 49

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

= 7,823 | 24 | 50

Complete lines 51 to 53 only if the amount on line 50 is **more than \$4,638**.

Otherwise, enter "0" on line 53 and continue completing the form.

(Line 50 7,823 | 24 minus \$4,638) × 20% (if negative, enter "0") = 637 | 05 | 51

(Line 50 7,823 | 24 minus \$5,936) × 36% (if negative, enter "0") = + 679 | 41 | 52

Add lines 51 and 52.

= 1,316 | 46

▶ + 1,316 | 46 | 53

Add lines 47 and 53.

= 9,139 | 70 | 54

Ontario dividend tax credit:

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

6152 – 557 | 14 | 55

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

= 8,582 | 56 | 56

Ontario additional tax for minimum tax purposes:

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

+ | 57

Add lines 56 and 57.

= 8,582 | 56 | 58

Continue on the next page.

Enter the amount from line 58 on the previous page.

8,582 56 59

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

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

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

Basic reduction

239 00 60

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

Reduction for dependent children born in 2000 or later

Number of dependent children 6269 1 × \$442 =

+ 442 00 61

Reduction for dependants with a mental or physical impairment

Number of dependants 6097 × \$442 =

+ 62

Add lines 60, 61, and 62.

= 681 00 63

Amount from line 63

681 00 × 2 = 1,362 00 64

Amount from line 59

- 8,582 56 65

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

Ontario tax reduction

= 66

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

= 8,582 56 67

Part E – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

- 68

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

= 8,582 56 69

Part F – Community food program donation tax credit for farmers

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

6098 × 25% =

- 70

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

= 8,582 56 71

Part G – Ontario health premium

Use the chart on the next page to calculate the amount of your Ontario health premium.

Ontario health premium

+ 750 00 72

Add lines 71 and 72.

Enter the result on **line 428** of your return.**Ontario tax**

= 9,332 56 73

Continue on the next page.

Ontario Health Premium

Enter the amount from line 29.

108,171 | 37

Go to the line on the chart below that corresponds to your taxable income from line 260 of your return.

If there is an Ontario health premium amount on that line, enter that amount on line 72.

If not, enter your taxable income in the first box on the line that corresponds to your taxable income and complete the calculation.

Enter the result on line 72.

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

See the privacy notice on your return.

Canada Revenue
AgencyAgence du revenu
du Canada**Alternative Minimum Tax****Protected B**
when completed

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

Part 1 – Adjusted taxable income and minimum amount

Taxable income from line 260 of your return, or the amount you would have entered on line 260 if the instruction "if negative, enter '0' on lines 236 and 260 were replaced with the instruction "if negative, enter the result in brackets". 108,171 | 37 | 1

Film property ⁽¹⁾

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

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

Rental and leasing property ⁽¹⁾

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

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

Tax shelters, limited partnerships, and non-active partners

Losses from partnerships that are tax shelters ⁽³⁾

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

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

Add lines 8 to 10. **6784** = ▶ + 11

Resource property and flow-through shares

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

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

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

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

Add lines 13, 14, and 15. 16

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

Add lines 1, 4, 7, 11, and 17. 18

Do not use this area **6790**

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

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

Amount from line 18 on the previous page		108,171	37	19
Non-taxable part of capital gains reported in the year				
Amount from line 197 on Schedule 3 of your return (if negative, enter "0" on line 27). Do not include a reserve from any year before 1986.				20
Capital gains (or losses) arising from mortgage foreclosures and conditional sales reposessions from lines 124 and 155 of Schedule 3		21		
Part of total capital gains included on line 19 that is exempt from Canadian tax under a tax treaty (included on line 256 of your return)	6788 +	22		
Capital gains on gifts of property to qualified donees ⁽⁶⁾	6789 +	23		
Certain capital gains from graduated rate estates (for details, contact its legal representative)	6787 +	24		
Add lines 21 to 24.	=	25		
Line 20 minus line 25 (this amount can be negative)		26		
Multiply line 26 by 30% (do not show the result in brackets).		a)		
Enter the amount from line 127 of your return.		b)		
If line 26 is positive, enter the amount from line a). If line 26 is negative, enter the amount from line a) or b), whichever is less, and show it in brackets.			+	27
Security options deduction under paragraph 110(1)(d) included on line 249 of your return (total of all amounts in box 39 of your T4 slips plus 50% of the amount on line 2 of Form T1212, Statement of Deferred Security Options Benefits)	5569	28		
Gifts of securities acquired under a security option plan included on line 249 of your return	5570	29		
Amount from line 28	30			
Amount from line 29	31			
Line 30 minus line 31 (if negative, enter "0")	32			
Multiply line 32 by 40%.	+	33		
Line 29 plus line 33	=	34		
Line 28 minus line 34 (if negative, enter "0")		35		
Security options deduction under paragraph 110(1)(d.1) included on line 249 of your return (total of all amounts in box 41 of your T4 slips)		36		
Deduction included on line 249 of your return for a security received as a prospector or grubstaker	+	37		
Deduction included on line 249 of your return for certain dispositions of securities received from a deferred profit-sharing plan	+	38		
Add lines 36 to 38.	5571 =	39		
Multiply line 39 by 60%.		40		
If you claimed limited partnership losses incurred in another year on line 251 of your 2018 return and you have not filed an election ⁽⁷⁾ , indicate the full amount of these losses incurred prior to 2012. Add to this amount the part of any losses incurred after 2011 that you claimed from partnerships that are tax shelters. ⁽⁸⁾		c)		
If you claimed limited partnership losses incurred in another year on line 251 of your 2018 return and you filed an election ⁽⁷⁾ , indicate the part of these losses from 2006 to 2017 that were from partnerships that are tax shelters. Add to this amount the full amount of limited partnership losses claimed that were incurred prior to 2006. ⁽⁸⁾	6792	d)		
Enter the amount from line c) or line d), whichever applies to your situation.		e)		
If you claimed non-capital losses incurred in another year on line 252 of your 2018 return, indicate the part of those losses that resulted from CCA or carrying charges claimed on multiple-unit residential buildings, rental and leasing property, certified feature films, or certified productions, as well as the part for resource expenditures and depletion allowances. ⁽⁸⁾	+	f)		
Line e) plus line f).	=	41		
Add lines 19, 27, 35, 40, and 41. ⁽⁹⁾		108,171	37	42

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

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

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

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

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

Amount from line 42 on the previous page		108,171		37	43
Amount from line 120 of your return	5,571	41			
Amount from line 180 of your return	–	×	13.7931%	=	g)
Amount from line 120 minus the amount from line 180 of your return	=	5,571	41	×	27.5362% = + 1,534 16 h)
Line g) plus line h)	=	1,534	16	▶	1,534 16 44
Amount from line 217 of your return	×	60%	=	+	45
Net non-deducted capital losses from line 156 in Part 9 (10)	+				46
Add lines 44 to 46.	=	1,534	16	▶	– 1,534 16 47
Line 43 minus line 47 (if negative, enter "0")	Adjusted taxable income				= 106,637 21 48
Basic exemption					– 40,000,00 49
Line 48 minus \$40,000 (if negative, enter "0")	Net adjusted taxable income				= 66,637 21 50

If line 50 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum-tax carryover from previous years against your 2018 tax payable, complete parts 2 and 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual.

Federal tax rate	×	15%	51
Gross minimum amount: multiply line 50 by 15%	=	9,995	58 52
Total non-refundable tax credits from line 350 of your Schedule 1		2,663	10 53
Enter the total of lines 314, 318, 324, and 326 of your Schedule 1.		54	
Federal tax rate	×	15%	55
Multiply line 54 by 15%.	=		56
Line 53 minus line 56 (11)	=	2,663	10 57
Line 52 minus line 57 (if negative, enter "0")	Minimum amount		= 7,332 48 58

If line 58 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum-tax carryover from previous years against your 2018 tax payable, complete parts 2 and 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual.

Part 2 – Basic federal tax

Enter the amount from line 404 of your Schedule 1.	20,434		48	59
Total non-refundable tax credits from line 350 of your Schedule 1		2,663	10 60	
Dividend tax credit: amount from line 425 of your Schedule 1	+	836	81 61	
Line 60 plus line 61	=	3,499	91 62	
Line 59 minus line 62	Tax payable before minimum tax carryover		= 16,934 57 63	
Minimum tax carryover applied in 2018 from line 124 in Part 8			– 64	
Line 63 minus line 64	Basic federal tax		= 16,934 57 65	

Part 3 – Regular net federal tax payable

Amount from line 65 on the previous page	16,934		57	66
Federal surtax on business income earned outside Canada: multiply the amount from line 66 by 48%. If you have to pay provincial or territorial tax to multiple jurisdictions, multiply the result by the percentage in Column 5 of line 5222 on Form T2203. In either case, enter the result on this line.	+			67
Recapture of investment tax credit (from line 8 of Form T2038(IND))	+			68
Add lines 66 to 68.	=	16,934	57 69	
Federal foreign tax credit from Form T2209			70	
Federal logging tax credit	+		71	
Line 70 plus line 71	=		72	
Line 69 minus line 72 (if negative, enter "0")	Federal tax payable		= 16,934 57 73	
Federal political contribution tax credit from line 410 of your Schedule 1			74	
Investment tax credit from line H of Form T2038(IND)	+		75	
Labour-sponsored funds tax credit from line 414 of your Schedule 1	+		76	
Add lines 74 to 76.	=		77	
Line 73 minus line 77 (if negative, enter "0")	Regular net federal tax payable		= 16,934 57 78	

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

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

Part 4 – Special foreign tax credit

(i) Foreign business income (total business income earned in the foreign country minus allowable expenses and deductions for the foreign income)		79
Foreign non-business income (on which non-business income tax was paid to a foreign country (a))	+	80
Total foreign income	=	81
Applicable rate	× 15%	82
Foreign income limit for special foreign tax credit	=	83
(ii) Total non-business income tax paid to a foreign country (a)	× 66.6666% =	84
Total business income tax paid to a foreign country (b)	+	85
Foreign taxes paid for special foreign tax credit	=	86
Enter the amount from line 83 or line 86, whichever is less .		87

Enter the amount from line 70 or line 87, whichever is **more**.

Special foreign tax credit

Part 5 – Obligation to pay alternative minimum tax

Minimum amount from line 58				7,332	48	89
Special foreign tax credit from line 88				—		90
Line 89 minus line 90 (if negative, enter "0")		Net minimum tax payable		=	7,332	48 91
Regular net federal tax payable from line 78			16,934	57	92	
Federal surtax from line 67			—		93	
Line 92 minus line 93 (if negative, enter "0")			=	16,934	57	94
Line 91 minus line 94 (if negative, enter "0")				=		95

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

(a) Non-business income tax paid to a foreign country (see note below)

Total of non-business income or profits tax you paid to that country or to a political subdivision of that country for the year, minus any part of this tax that is deductible under subsection 20(11) or deducted under subsection 20(12) of the Canadian Income Tax Act. Non-business income tax paid to a foreign country does not include tax that can reasonably be attributed to an amount that:

- any other person or partnership has received, or is entitled to receive from the foreign country
- relates to taxable capital gains from that country, and you or your spouse or common-law partner claimed a capital gains deduction for that income
- was deductible as income exempt from tax under a tax treaty between Canada and that country
- was taxable in the foreign country because you were a citizen of that country, and relates to income from a source within Canada

Note

Any amount of tax you paid to a foreign government in excess of the amount you had to pay according to a tax treaty is considered a voluntary contribution and does not qualify as foreign taxes paid.

(b) Business income tax paid to a foreign country (see note 1 below)

Total of business income or profits tax you paid to a country or a political subdivision of a country for the year (see note 2 below). It does not include any part of the business income tax that can be reasonably attributed to an amount that any other person or partnership has received or is entitled to receive from a country, or that was payable on income that was exempt from tax under a tax treaty between Canada and that country.

Note 1

Any amount of tax you paid to a foreign government in excess of the amount you had to pay according to a tax treaty is considered a voluntary contribution and does not qualify as foreign taxes paid.

Note 2

If you were a resident of Quebec, multiply this amount by 55%.

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

Basic federal tax from line 65	16,934	57	96
Amount from line 20 of Form T1206, Tax on Split Income	–		97
Line 96 minus line 97 (if negative, enter "0")	=	16,934	57 98
Minimum amount from line 58	7,332	48	99
Enter amount from line 98 or line 99, whichever is more .	16,934	57	100
Amount from line 20 of Form T1206, Tax on Split Income	+		101
Line 100 plus line 101 (12)	=	16,934	57 102
Net minimum tax payable from line 91	7,332	48	103
Federal surtax on business income earned outside Canada: multiply the amount from line 102 by 48%. If you have to pay provincial or territorial tax to multiple jurisdictions, multiply the result by the percentage in Column 5 of line 5222 on Form T2203. In either case, enter the result on this line.	+		104
Line 103 plus line 104	=	7,332	48 105
Amount from line 22 of Form T1206, Tax on Split Income			106
Enter amount from line 105 or line 106, whichever is more . Enter this amount on line 417 of your Schedule 1.		6791	7,332 48 107

Part 7 – Additional taxes paid for minimum tax carryover

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

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

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

Minimum tax carryover from previous years (2011 to 2017)			118
Tax payable before minimum tax carryover from line 63	16,934	57	119
Federal tax on split income from line 8 of Form T1206, Tax on Split Income	–		120
Line 119 minus line 120	=	16,934	57 121
Minimum amount from line 58	–	7,332	48 122
Maximum carryover that can be applied in 2018: line 121 minus line 122 (if negative, enter "0")	=	9,602	09 123
Minimum tax carryover applied in 2018: Claim an amount that is not more than line 118 or 123, whichever is less , and enter it on line 427 of your Schedule 1	–		124
Balance of minimum tax carryover available for later years, if any: line 118 minus line 124	=		125
Additional 2018 taxes for carryover to later years from line 117	+		126
Line 125 plus line 126	=		127
Unapplied 2011 minimum tax carryover	–		128
Total minimum tax carryover available for 2019: line 127 minus line 128	=		129

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

Part 9 – Net non-deducted capital losses

Amount from line 26 in Part 1		130
Capital gains deduction from line 254 of your return ⁽¹³⁾	—	131
Capital gains available for capital losses of other years: line 130 minus line 131	=	132

Adjusted capital losses of other years applied against total capital gains:
Enter the amount from line 132 or line 138, whichever is **less**.

Enter the amount from line 151 or \$2,000, whichever is less .		152
Line 139 multiplied by 80%	+	153
Adjusted capital losses: line 152 plus line 153	=	154
Net capital losses of other years from line 253 of your return	-	155
Line 154 minus line 155. Enter this amount on line 46 in Part 1.	=	156
		Net non-deducted capital losses

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Canada Revenue
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when completed**Statement of Employment Expenses**

Guide T4044, Employment Expenses, has information to help you complete this statement and the schedule on the back. The chapters we refer to below are chapters in the guide. Include a copy of this form with your return.

Expenses

Accounting and legal fees	8862			
Advertising and promotion	8520			
Allowable motor vehicle expenses (from line 16 below)	9281	3,005	08	1
Food, beverages, and entertainment expenses (see Chapter 2 or 3, as applicable) $\times 50\% =$	8523			
Lodging	9200			
Parking	8910			
Supplies (for example, postage, stationery, other office supplies)	8810			
Other expenses (please specify)	9270			
Tradesperson's tools expenses, up to a maximum of \$500 (see Chapter 7)	1770			
Apprentice mechanic tools expenses (see Chapter 7)	9131			
Musical instrument expenses (see "Part 2" in Chapter 6)	1776			
Capital cost allowance (CCA) for musical instruments (see "Part A" on the back of this form)	1777			
Artists' employment expenses (see "Part 1" in Chapter 6)	9973			
Subtotal		3,005	08	2
Add work-space-in-the-home expenses (enter the lower amount of line 24 or 25 below)	9945			
Total expenses (enter this amount on line 229 of your return)	9368	3,005	08	

Calculation of allowable motor vehicle expenses

Enter the make, model and year of motor vehicle used to earn employment income				
Enter the kilometres you drove in the tax year to earn employment income		12,500		3
Enter the total kilometres you drove in the tax year		25,000		4
Enter the motor vehicle expenses you paid for:				
Fuel (gasoline, propane, oil)	2,600	00		5
Maintenance and repairs	1,500	00		6
Insurance	1,550	16		7
Licence and registration				8
Capital cost allowance (see schedule on the back)				9
Interest (see "Interest expense" in Chapter 8)				10
Leasing (see "Leasing costs" in Chapter 8)				11
Other expenses (please specify) car wash	360	00		12
Add lines 5 to 12	6,010	16		13
Employment-use portion $\left(\frac{\text{line 3}}{\text{line 4}} \times \text{line 13} \right) =$	6,010	16	3,005	08 14
Enter the total of all rebates, motor vehicle allowances, and reimbursements for motor vehicle expenses you received that are not included in income. Do not include any repayments you used to calculate your leasing costs on line 11. (see "Allowable Motor Vehicle Expenses" in Chapters 2 and 3)				15
Allowable motor vehicle expenses (line 14 minus line 15)		3,005	08	16
Enter the amount from line 16 on line 1 in the "Expenses" area above.				

Calculation of work-space-in-the-home expenses

Electricity, heat, and water				17
Maintenance				18
Insurance (commission employees only)				19
Property taxes (commission employees only)				20
Other expenses (please specify)				21
Add lines 17 to 21				22
Subtract personal-use portion				23
Subtotal				
Add amount carried forward from previous year				
Subtotal				24
Enter your employment income	140,499	92		
Subtract the amount from line 2 above as well as any amount from line 207 and line 212 of your return that relates to this income	3,005	08		
Subtotal (if negative, enter "0")	137,494	84	137,494	84 25
Work-space-in-the-home expenses available to use in future years (line 24 minus line 25; if negative, enter "0")				

Capital cost allowance (depreciation) schedule for employees

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when completed

For information to help you complete this schedule and for details about the Class 10.1 limits, see Guide T4044, Employment Expenses.

Part A – Classes 8 and 10

1 Class number *	2 Undepreciated capital cost (UCC) at the start of the year **	3 Cost of additions in the year	4 Cost of additions from column 3 which are AIIP (new property must be available for use before 2024) See note 1 below	5 Proceeds of dispositions in the year	6 UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)	7 Proceeds of dispositions available to reduce additions of AIIP (col. 5 minus col. 3 plus col. 4). If negative, enter "0"	8 UCC adjustment for current-year additions of AIIP (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0". See note 2 below	9 Adjustment for current-year additions subject to the half year-rule 1/2 x (col. 3 minus col. 4 minus col. 5). If negative, enter "0."	10 Base amount for CCA (col. 6 plus col. 8 minus col. 9)	11 CCA Rate %	12 CCA for the year (col. 10 multiplied by col. 11 or a lower amount)	13 UCC at the end of the year (col. 6 minus col. 12)
8										20%		
10										30%		

* Class 8 includes musical instruments. Class 10 includes all vehicles that meet the definition of a motor vehicle, except for a passenger vehicle included in Class 10.1 (see "Part B" below).

** This amount must be reduced by the portion of any goods and services tax/harmonized sales tax (GST/HST) rebate received in the year that relates to CCA on the vehicle or musical instrument.

Note 1: Columns 4, 7, and 8 apply only to the accelerated investment incentive properties that became available for use during the year. See proposed Regulation 1104(4) for the definition of accelerated investment incentive property (AIIP) which may apply to certain additions acquired after November 20, 2018.

Note 2: The proposed relevant factor for properties available for use before 2024 is 0.5 for accelerated investment incentive properties.

For more information on accelerated investment income, go to canada.ca/taxes-accelerated-investment-income.

Part B – Class 10.1 (list each passenger vehicle on a separate line)

Date acquired (yyyy-mm-dd)	Cost of vehicle	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	5 Base amount for CCA **	6 CCA Rate %	7 CCA for the year (col. 5 multiplied by col. 6 or a lower amount)	8 UCC at the end of the year (col. 2 minus col. 7 or col. 3 minus col. 7) ***
		10.1					30%		
		10.1					30%		
		10.1					30%		
TOTAL									

* This amount must be reduced by the portion of any GST/HST rebate received in the year that relates to CCA on the vehicle.

** a. Enter the amount from column 2 in column 5 if you owned the vehicle in the previous year and still owned it at the end of the current year.

b. If the vehicle is **not** AIIP, enter 1/2 of the amount from column 3 in column 5 if you bought the vehicle in the current year and still owned it at the end of the current year. If the vehicle is AIIP, enter 3/2 the amount from column 3 in column 5 if you bought the vehicle in the current year and still owned it at the end of the current year.

c. Enter 1/2 of the amount from column 2 in column 5 if you sold the vehicle in the current year and you owned the vehicle at the end of the previous year.

d. If you bought and sold a Class 10.1 vehicle in the current year, enter "0" in column 5 for that vehicle.

*** Enter "0" in column 8 for the year you sold or traded a Class 10.1 vehicle, since the recapture and terminal loss rules do not apply.

Canada Revenue
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when completed**Calculation of Cumulative Net Investment Loss (CNIL) to December 31, 2018**

- Use this form if you had any **investment income** or **investment expenses** for 2018.
- Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction.
- Even if you are not claiming a capital gains deduction in 2018, you should still complete this form if you had any investment income or expenses in 2018.
- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- For more information, call **1-800-959-8281**.

Note

If you have capital gains other than from the disposition of qualified farm or fishing property or qualified small business corporation shares in 2018, first complete Chart A on the back of this form to determine if you have additional investment income to include when you calculate your CNIL.

Part 1 – Investment expenses claimed on your 2018 return

Carrying charges and interest expenses (from line 221)		1
Net rental losses (from line 126)	+	2
Limited or non-active partnership losses (from line 122) other than allowable capital losses	+	3
Limited partnership losses of other years after 1985 (from line 251)	+	4
50% of exploration and development expenses (from line 224)	+	5
Any other investment expenses claimed in 2018 to earn property income (see the list of other investment expenses below)	6808 +	6
Additional investment expenses: If you did not complete Chart A on the back of this form, enter "0". Otherwise, enter the lesser of line 14 in Chart A or the amount you claimed on line 253 of your return	+	7
Total investment expenses claimed in 2018 (total of lines 1 to 7)	=	▶ <u> </u> A

Part 2 – Investment income reported on your 2018 return

Investment income (from lines 120 and 121)	5,676	53	8
Net rental income, including recaptured capital cost allowance (from line 126)	+		9
Net income from limited or non-active partnership (from line 122) other than taxable capital gains	+		10
Any other property income reported in 2018 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) minus the capital portion deducted under paragraph 60(a)	6810 +		11
50% of income from the recovery of exploration and development expenses (from line 130)	6811 +		12
Additional investment income: If you did not complete Chart A on the back of this form, enter "0". Otherwise, enter the amount from line 14 in Chart A	+		13
Total investment income reported in 2018 (total of lines 8 to 13)	=	5,676 53	▶ <u>5,676 53</u> B

Other investment expenses

Include: • repayments of inducements • repayments of refund interest • the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000) • sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5) • foreign non-business tax under subsections 20(11) and 20(12) • life insurance premiums deducted from property income • capital cost allowance claimed on certified films and videotapes • farming or fishing losses claimed by a non-active partner or a limited partner

Do not include: • expenses incurred to earn business income • repayment of shareholders' loans deducted under paragraph 20(1)(j) • interest paid on money borrowed to: i) buy an income averaging annuity contract ii) pay a premium under a registered retirement savings plan iii) make a contribution to a registered pension plan iv) make a contribution to a deferred profit-sharing plan

Other property income

Include: • amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9) • home insulation or energy conversion grants under paragraph 12(1)(u) • payments received as an inducement or reimbursement • income from the appropriation of property to a shareholder • farming and fishing income reported by a non-active or a limited partner • other income from a trust • allowable capital losses included in partnership losses of other years after 1985 • amounts withdrawn from AgriInvest Fund 2 • CPP or QPP death benefit payments reported on your T1 return

Do not include: • income amounts that relate to business income • payments received from an income averaging annuity contract • payments received from an annuity contract bought under a deferred profit-sharing plan • shareholders' loans included in income under subsection 15(2)

Do not use this area**6813**

Part 3 – Cumulative net investment loss (CNIL)

Total investment expenses claimed in 2018 (from line A in Part 1)			14
Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 2017. If you did not complete Form T936 for 2017, see note 1 below	+	5,892 00	15
Cumulative investment expenses (total of lines 14 and 15)	=	5,892 00	16
		5,892 00	
Total investment income reported in 2018 (from line B in Part 2)		5,676 53	17
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2017. If you did not complete Form T936 for 2017, see note 2 below	+	84,689 00	18
Cumulative investment income (total of lines 17 and 18)	=	90,365 53	19
		90,365 53	
Cumulative net investment loss (CNIL) to December 31, 2018 (line 16 minus line 19; if negative, enter "0")	=		C

If you are claiming a capital gains deduction on your 2018 return, enter the amount from line C on line 28 of Form T657 for 2018.

Notes

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2017 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 above.
- To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2017 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

Chart A

Enter the amount from line 199 of Schedule 3 (if negative, show it in brackets) If the amount on this line is zero, do not complete lines 4 to 13, and enter "0" on line 14			1
Amount from line 107 of Schedule 3			2
Amount from line 110 of Schedule 3	+		3
Amount from line 124 of Schedule 3	+		4
Add lines 2 to line 4 (if negative, show it in brackets)	=		5
If you reported an amount on line 192 of Schedule 3, enter the total of the amounts from lines C and D on Form T2017. Otherwise, enter the amount from line 5 on line 7	+		6
Line 5 plus line 6 (if negative, enter "0")	=		7
Enter 1/2 of line 7	-		8
Line 1 minus line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 13, and enter "0" on line 14. If the amount on this line includes an amount from a T3 slip, complete lines 10 to 12 below. Otherwise, enter "0" on line 13	=		9
Enter the amount from box 21 of all 2018 T3 slips	5334		10
Enter the amount from box 30 of all 2018 T3 slips	-		11
Line 10 minus line 11	5365	=	12
Enter 1/2 of line 12	-		13
Additional investment income (line 9 minus line 13; if negative, enter "0")	=		14

See the privacy notice on your return.

Medical

Medical expenses

Medical expenses - line 330

Period covered by claim: from 2018/01/01 to 2018/12/31

Payment date	Name of patient	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim
See summary on page 2						
Claiming medical expenses?						Medical expenses subtotal 3,500 00

Premiums paid to private health service plans

Employee/Recipient-paid premiums for private health services plan

Québec prescription Drug Insurance Plan - 2017

Nova Scotia Seniors' Pharmacare Program

Taxpayer

Spouse

Total medical expenses - line 330

3,500 00

Allowable amount of medical expenses for other dependants - line 331

Name of other dependant					Net income			
Payment date	Payment made to	Description of expense	* Subject to limitation?	Amount		Claim		
Total medical expenses								

Minus: 3% of line 236 of dependant's return (maximum \$2,302)

Allowable amount of medical expenses

Name of other dependant					Net income			
Payment date	Payment made to	Description of expense	* Subject to limitation?	Amount		Claim		
Total medical expenses								

Minus : 3% of line 236 of dependant's return (maximum \$2,302)

Allowable amount of medical expenses

Name of other dependant					Net income		
Payment date	Payment made to	Description of expense	* Subject to limitation?	Amount		Claim	
Total medical expenses							

Minus : 3% of line 236 of dependant's return (maximum \$2,302)

Allowable amount of medical expenses

Medical expense summary

Medical expenses	330	3,500	00
Minus : 3% of line 236 of your return (maximum \$2,302)		2,302	00
Subtotal		1,198	00
Plus medical expenses for other dependants	331		
Allowable amount of medical expenses	332	1,198	00
Total medical expenses		1,198	00

* Limitation:

- (1) Yes - Attendant care/Nursing Home (not claiming disability);
- (2) Yes - Attendant care/Nursing Home (and claiming disability);
- (3) Yes - Van adapted for transportation of patient requiring use of a wheelchair;
- (4) Yes- Moving expenses for a patient's move to a more accessible dwelling

[illegible]

Page 2 of 2

Donations

Charitable donations

Charitable donations details

Name of organization	Amount paid
SEE PAGE 2 FOR SUMMARY	
Reported on slips	Claim:
Total current year donations	100 00

Donations to U.S. organizations

Name of organization	Amount paid
SEE PAGE 2 FOR SUMMARY	
Total current year donations	

Charitable donations summary

	U.S.	Canadian	Total
Total current year donations		100 00	
Other gifts			
Unclaimed donations from 2014 - 2017			
Unclaimed donations from 2013	+	+	
Total charitable donations	A =	= 100 00	100 00
Net income	B	108,171 37	
75% of line B	C =	= 81,128 53	
Gifts of depreciable property	D		
Taxable capital gains minus capital gains deduction on gifts of capital property	E +	+	
Add lines D and E	F =	=	
25% of line F	G +	+	
Add lines C and G	H =	= 81,128 53	
Allowable U.S. donations	I	-	
Total donations limit	J =	= 81,128 53	81,128 53
Allowable charitable donations		100 00	100 00
(least of lines A, J or amount required to reduce federal tax to zero)			
Charitable donations available for carryforward			

Charitable donation carryforward - Canadian

Year	Beginning balance	Claimed in 2018	Ending balance
2013			
2014			
2015			
2016			
2017			
2018			
Totals			

Other gifts

Donations made to government entities	
Donations made to prescribed universities outside Canada.	
Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.	
Donations made to a registered museum or cultural organization.	
A donation of food products (Farmers)	
a gift of a public work of art which can be increased by 50%	
a gift of a public work of art which can be increased by 25%	
a gift of a work of art to a Québec museum (not included in Line 3 of schedule V)	
a gift of a building situated in Québec for cultural purposes	

Charitable Donations - Itemized Receipt List

DUPLICATE - DO NOT SEND BY MAIL

Total US Donations

Cultural and ecological gifts

Unclaimed cultural and gift amounts (pre- Feb 11, 2014)		
Unclaimed cultural and gift amounts (post- Feb 10, 2014)	+	
Cultural and ecological gifts donated	+	
Ecological gifts made (T5013 box 183)	+	
Works of art (Québec residents only)	+	
Other current year gifts	+	
Total cultural and ecological gifts	=	
Allowable gifts		
Cultural and ecological gifts available for carryforward		

Cultural and ecological gifts (pre-February 11, 2014) carryforward

Year	Beginning balance	Claimed in 2018	Ending balance
2013			
2014			
2015			
2016			
2017			
2018			
Totals			

Ecological gifts (post-February 10, 2014) carryforward

Year	Beginning balance	Claimed in 2018	Ending balance
2008			
2009			
2010			
2011			
2012			
2013			
2014			
2015			
2016			
2017			
2018			
Totals			

OtherCredits

Other credits

Age amount - line 301

Maximum claim

Your net income from line 236 of your return

Base amount

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

Multiply line 4 by 15%

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

Adoption expenses - line 313

Name of child

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

Court, legal and administrative expenses

Reasonable travel and living expenses:

Travel expenses of a child

Travel and living expenses of the adoptive parents

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

Document translation fees

Mandatory expenses paid for the child's immigration

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

Other expenses

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

Amount claimed by the other adoptive parent

%

Subtract line 11 from line 10.

Carry the result to line 313 of your Schedule 1.

Pension income amount - line 314

Amount from line 115 of your return

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

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

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

Ineligible pension income included in T4A

Add lines 2, 3, 4, 5.

Line 1 minus line 6

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

Add lines 7 and 8.

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

Disability amount - line 316

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

Maximum supplement

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

Base amount

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

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

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

Volunteer firefighters' amount – line 362

Do you wish to claim this credit?

☐ Yes☐ No

Volunteer firefighters' amount

Home buyers' amount - line 369

Do you qualify for the home buyers' amount?

☐ Yes☐ No

Home buyers' credit

Amount claimed by another individual

Home buyers' amount

GUg_UHw Yk Ub

: YXYfU

Search and rescue volunteers' amount – line 395

Do you wish to claim this credit?

☐ Yes☐ No

Search and rescue volunteers' amount

Federal political contribution tax credit - lines 409/410

Federal political contributions from T5013

Other federal political contributions

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

Available credit:

75% of the first \$400

50% of the next \$350

33.33% of contributions over \$750

Available credit to a maximum of \$650

Enter this amount on line 410 of Schedule 1.

1

2

3

4

5

6

7

Total income tax deducted - line 437

T4 slips

T4A slips

T4A (OAS) slip

T4A (P) slip

T4A (RCA) slip

T4E slip

T4RIF slips

T4RSP slips

T5013 slips

T1032 line P - Pension Transferee

Québec tax deducted (if not filing Québec return)

Subtotal

Less: T1032 line P - Pensioner

Total

42,073 09

42,073 09

42,073 09

Income tax deducted by employers outside Québec

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

Your net income from line 236 of your return

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

Add lines 1 and 2.

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

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

Add lines 4 and 5.

Line 3 minus line 6

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

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

Add lines 8 and 9.

Adjusted family net income: add lines 7 and 10.

Base amount

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

Enter the lesser of :

- \$1,222

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

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

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

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

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

Eligible educator school supply tax credit

Payment date

Description

Amount

Total tax paid by instalments

Claiming the MB fitness amount for yourself?

☒ Yes☐ No

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

☒ Yes☐ No

Eligible fitness expense

OtherDeduct

Other deductions

Annual union, professional or like dues - line 212

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

Other employment expenses - line 229

Legal expenses to obtain/collect salary or wages	
Repayments of worker's compensation benefits	
Employment expenses for forestry workers	
Employment expenses reported on Form T777	3,005.08
Meals and lodging expenses reported on Form TL2	
T4PS Box 36 - forfeited amounts	
Reimbursement of salaries, wages or wage loss insurance benefits	
RC359 Line 7 - Excess EPSP	
Total	3,005.08

Other deductions - line 232

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

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

Other deductions

Stock option and shares deductions - line 249

T4 Box 39 - 110(1)(d) deduction

T4 Box 41 - 110(1)(d.1) deduction

Form T1212 deduction

Additional deduction for donation of shares acquired under a stock-option plan

Deduction for shares received as a prospector or grubstaker

Deduction related to subsection 147(10.4) income inclusion for disposition of DPSP shares

Total

Additional deductions - line 256

15% of U.S. social security benefits reported on line 115

50% of U.S. social security benefits that started before 1996 and reported on line 115

Other foreign pensions exempt under a tax treaty

Foreign support payments reported on line 128

T5013/T5013A - income exempt under a tax treaty

Foreign capital gains exempt from Canadian tax

Total: x 50% =

Other income exempt under a tax treaty

Employment with a prescribed international organization

Vow of perpetual poverty

Adult basic education tuition assistance (T4A box 196 and T4E box 21)

Deduction for foreign farm workers

Total