

Canada Revenue
AgencyAgence du revenu
du Canada**Information Return for Electronic Filing of
an Individual's Income Tax and Benefit Return****Protected B**
when completed**Tax Year : 2018**

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

Part A - Identification and address as shown on your return (mandatory)

First name Xin	Last name Chen	Social insurance number 521 804 864			
Mailing address: Apt no – Street no Street name 602-326 Major Mackenzie Dr E	PO Box	RR	City Richmond Hill	Prov./Terr ON	Postal code L4C 8T4

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

Enter the following amounts from your return, if applicable:

Total income (line 150)	8,368	35		
Taxable income (line 260)	8,368	35	Refund (line 484)	154
			or	
Total federal non-refundable tax credits (line 350 of Schedule 1)	3,542	70	Balance owing (line 485)	

Part C - Electronic filer identification (mandatory)By signing Part **D** below, I declare that the following person or firm is electronically filing the T1 return or the amended T1 return of the person named in Part **A**. Part **D** must be signed before the return is electronically transmitted.Name of person or firm: Ke Wang Professional Corporation Electronic filer number: J1890**Part D - Declaration and authorization (mandatory)**I declare that the information entered in Part **A**, **B** and **C** is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on **page 2** of this form, and that the electronic filer identified in Part **C** is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.

Signature (individual identified in Part A or legal representative)	Name and title of legal representative	2019/05/13
		Year Month Day

Part E - Document Control number (mandatory)

The document control number generated for my electronic record:

J1890183D81QH

Part F - Delivery of your notices of assessment and reassessment (a selection must be made)

How do you want to receive your notices of assessment and reassessment?

Select one of the following **electronic** options:
☐ I am registering (as indicated in Part A above) or I am already registered to receive email notifications from the CRA and can view and access my notices of assessment and reassessment online.

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

Signature	Year Month Day
One time payment for your Individual income tax (T1), to be withdrawn on _____, for the amount of <input type="text"/>	<input type="text"/>
Year Month Day	

Privacy Act, personal information bank numbers CRA PPU 005 and CRA PPU 175

Information and instructions

Terms of use for Email Notifications

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

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

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

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

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

Part D – Declaration and authorization (mandatory)

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

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

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

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

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

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

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

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

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

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

Part F – Delivery of your notices of assessment and reassessment

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

Already registered to receive email notifications from the CRA?

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

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

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

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

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

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

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

Paper notices of assessment and reassessment

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

Part G – Pre-authorized debit agreement (optional)

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

To cancel or modify your PAD

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

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

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

Recourse rights

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

Account authorization

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

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Part G – Pre-authorized debit agreement (optional)

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To cancel or modify your PAD

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

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

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

Recourse rights

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

Account authorization

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

Canada Revenue
AgencyAgence du revenu
du Canada**2018****Income Tax and Benefit Return****Step 1 – Identification and other information**ON **8****Identification**

Print your name and address below.

First name and initial

Xin

Last name

Chen

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

602-326 Major Mackenzie Dr E

PO Box

RR

City

Richmond Hill

Prov./Terr.

ON

Postal code

L4C 8T4

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

Enter an email address: _____

Information about your residenceEnter 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: _____

Ontario

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

Month/Day

Month/Day

entry _____

or

departure _____

Information about you

Enter your social insurance number (SIN):

521 804 864

Enter your date of birth:

Year/Month/Day

1968/11/18

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒☐**Is this return for a deceased person?**If this **return** is for a **deceased**

Year/Month/Day

person, enter the date of death: _____**Marital status**

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

1 ☒ Married2 ☐ Living common-law3 ☐ Widowed4 ☐ Divorced5 ☐ Separated6 ☐ Single**Information about your spouse or common-law partner (if you ticked box 1 or 2 above)**

Enter their SIN:

000 000 000

Enter their first name:

Qun

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****Do not
use this area**

172

171

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

A) Do you have Canadian citizenship?

Yes ☐ 1No ☒ 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 ☐ 1No ☐ 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.

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?

266Yes ☐ 1No ☒ 2

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

Step 2 - Total income

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

Employment income (box 14 of all T4 slips)		101		
Commissions included on line 101 (box 42 of all T4 slips)	102			
Wage loss replacement contributions (See line 101 in the guide.)	103			
Other employment income		104		
Old age security pension (box 18 of the T4A(OAS) slip)		113		
CPP or QPP benefits (box 20 of the T4A(P) slip)		114		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152			
Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)		115		
Elected split-pension amount (Get and complete Form T1032)		116		
Universal child care benefit (UCCB) (See the RC62 slip.)		117		
UCCB amount designated to a dependant	185			
Employment insurance and other benefits (box 14 of the T4E slip)		119		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)		120		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180			
Interest and other investment income (Complete the Worksheet for the return.)		121		
Net partnership income: limited or non-active partners only		122		
Registered disability savings plan income (box 131 of the T4A slip)		125		
Rental income	Gross 160	15,687	75	Net 126
				5,368
				35
Taxable capital gains (Complete Schedule 3.)		127		
Support payments received	Total 156			Taxable amount 128
RRSP income (from all T4RSP slips)		129		
Other income	Specify:	130		
Self-employment income				
Business income	Gross 162	3,000	00	Net 135
				3,000
				00
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	8,368	35

Protected B when completed

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	8,368	35
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and attach receipts.)	208		
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (Get and complete Form T1032.)	210		
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	212		
Universal child care benefit repayment (box 12 of all RC62 slips)	213		
Child care expenses (Get and complete Form T778.)	214		
Disability supports deduction (Get and complete Form T929.)	215		
Business investment loss	Gross 228	Allowable deduction 217	
Moving expenses (Get and complete Form T1-M.)	219		
Support payments made	Total 230	Allowable deduction 220	
Carrying charges and interest expenses (Complete the Worksheet for the return.)	221		
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	222		
Exploration and development expenses (Get and complete Form T1229.)	224		
Other employment expenses	229		
Clergy residence deduction (Get and complete Form T1223.)	231		
Other deductions	Specify: 232		
Add lines 207 to 224, 229, 231, and 232.	233		
Line 150 minus line 233 (if negative, enter "0")	This is your net income before adjustments. 234		8,368 35
Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)	235		
Line 234 minus line 235 (if negative, enter "0")	This is your net income. 236		8,368 35

Step 4 - Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Security options deductions	249		
Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, see line 250 in the guide.)	250		
Limited partnership losses of other years	251		
Non-capital losses of other years	252		
Net capital losses of other years	253		
Capital gains deduction (Get and complete Form T657.)	254		
Northern residents deductions (Get and complete Form T2222.)	255		
Additional deductions	Specify: 256		
Add lines 244 to 256.	257		
Line 236 minus line 257 (if negative, enter "0")	This is your taxable income. 260		8,368 35

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.

Protected B when completed

Step 7 - Refund or balance owing

Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0".)	420	0	00
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	421		
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)	430		
Social benefits repayment (amount from line 235)	422		
Provincial or territorial tax (Attach Form 428, even if the result is "0".)	428		
Add lines 420, 421, 430, 422, and 428.	This is your total payable.		435 0 00 •
Total income tax deducted (amounts from all Canadian slips)	437		•
Refundable Quebec abatement (See line 440 in the guide.)	440		•
CPP overpayment (See line 308 in the guide.)	448		•
Employment insurance overpayment (See line 312 in the guide.)	450		•
Climate action incentive (Complete Schedule 14.)	449	154	00 •
Refundable medical expense supplement (Complete the Worksheet for the return.)	452		•
Working income tax benefit (WITB) (Complete Schedule 6.)	453		•
Refund of investment tax credit (Get and complete Form T2038(IND).)	454		•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	456		•
Employee and partner GST/HST rebate (Get and complete Form GST370.)	457		•
Eligible educator school supply tax credit			
Supplies expenses (maximum \$1000) 468 X 15 00 % = 469			•
Tax paid by instalments	476		•
Provincial or territorial credits (Complete Form 479, if it applies.)	479		•
Add lines 437 to 457, and 469 to 479.	These are your total credits. 482		154 00 ▶
Line 435 minus line 482	This is your refund or balance owing.		154 00 (154 00)
If the result is negative, you have a refund . If the result is positive, you have a balance owing . Enter the amount below on whichever line applies.			
Generally, we do not charge or refund a difference of \$2 or less.			
Refund 484 154 00 •	Balance owing 485 •		
For more information on how to make your payment, see line 485 in the guide or go to canada.ca/payments . Your payment is due no later than April 30, 2019.			

Direct deposit - Enrol or update

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

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

**Ontario opportunities fund**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2018 refund to the Ontario Opportunities Fund. Please see the provincial pages for details.

Amount from line 484 above	154	00	1
Your donation to the Ontario opportunities fund	465		• 2
Net refund (line 1 minus line 2)	466	154	00 • 3

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

Sign here

It is a serious offence to make a false return.

Telephone number: (647) 588-3456

Date 2019/05/13

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

490 Was a fee charged? Yes ☒ 1 No ☐ 2**489** EFIL number (if applicable): **J1890**

Name of tax professional:

Ke Wang Professional CorporaTelephone number: **(416) 551-5550**

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

Do not use**487****488****486**

RC-18-148

Prepared without audit based on information provided by the taxpayer.

Step 2 - Total income

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

Employment income (box 14 of all T4 slips)			101		
Commissions included on line 101 (box 42 of all T4 slips)	102				
Wage loss replacement contributions (See line 101 in the guide.)	103				
Other employment income			104		
Old age security pension (box 18 of the T4A(OAS) slip)			113		
CPP or QPP benefits (box 20 of the T4A(P) slip)			114		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152				
Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)			115		
Elected split-pension amount (Get and complete Form T1032)			116		
Universal child care benefit (UCCB) (See the RC62 slip.)			117		
UCCB amount designated to a dependant	185				
Employment insurance and other benefits (box 14 of the T4E slip)			119		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)			120		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180				
Interest and other investment income (Complete the Worksheet for the return.)			121		
Net partnership income: limited or non-active partners only			122		
Registered disability savings plan income (box 131 of the T4A slip)			125		
Rental income	Gross	160	15,687	75	
	Net		5,368	35	
Taxable capital gains (Complete Schedule 3.)			127		
Support payments received	Total	156			
	Taxable amount		128		
RRSP income (from all T4RSP slips)			129		
Other income	Specify:		130		
Self-employment income					
Business income	Gross	162	3,000	00	
	Net		135	3,000	00
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	8,368	35	

Protected B when completed

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	8,368	35
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and attach receipts.)	208		
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (Get and complete Form T1032.)	210		
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	212		
Universal child care benefit repayment (box 12 of all RC62 slips)	213		
Child care expenses (Get and complete Form T778.)	214		
Disability supports deduction (Get and complete Form T929.)	215		
Business investment loss	Gross 228	Allowable deduction 217	
Moving expenses (Get and complete Form T1-M.)	219		
Support payments made	Total 230	Allowable deduction 220	
Carrying charges and interest expenses (Complete the Worksheet for the return.)	221		
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	222		
Exploration and development expenses (Get and complete Form T1229.)	224		
Other employment expenses	229		
Clergy residence deduction (Get and complete Form T1223.)	231		
Other deductions	Specify: 232		
Add lines 207 to 224, 229, 231, and 232.	233		
Line 150 minus line 233 (if negative, enter "0")	This is your net income before adjustments. 234		8,368 35
Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)	235		
Line 234 minus line 235 (if negative, enter "0")	This is your net income. 236		8,368 35

Step 4 - Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Security options deductions	249		
Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, see line 250 in the guide.)	250		
Limited partnership losses of other years	251		
Non-capital losses of other years	252		
Net capital losses of other years	253		
Capital gains deduction (Get and complete Form T657.)	254		
Northern residents deductions (Get and complete Form T2222.)	255		
Additional deductions	Specify: 256		
Add lines 244 to 256.	257		
Line 236 minus line 257 (if negative, enter "0")	This is your taxable income. 260		8,368 35

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.

Protected B when completed

Step 7 - Refund or balance owing

Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0".)	420	0	00
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	421		
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)	430		
Social benefits repayment (amount from line 235)	422		
Provincial or territorial tax (Attach Form 428, even if the result is "0".)	428		
Add lines 420, 421, 430, 422, and 428.	This is your total payable.		435 0 00 •
Total income tax deducted (amounts from all Canadian slips)	437		•
Refundable Quebec abatement (See line 440 in the guide.)	440		•
CPP overpayment (See line 308 in the guide.)	448		•
Employment insurance overpayment (See line 312 in the guide.)	450		•
Climate action incentive (Complete Schedule 14.)	449	154	00 •
Refundable medical expense supplement (Complete the Worksheet for the return.)	452		•
Working income tax benefit (WITB) (Complete Schedule 6.)	453		•
Refund of investment tax credit (Get and complete Form T2038(IND).)	454		•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	456		•
Employee and partner GST/HST rebate (Get and complete Form GST370.)	457		•
Eligible educator school supply tax credit			
Supplies expenses (maximum \$1000) 468 X 15 00 % = 469			•
Tax paid by instalments	476		•
Provincial or territorial credits (Complete Form 479, if it applies.)	479		•
Add lines 437 to 457, and 469 to 479.	These are your total credits. 482		154 00 ▶ 154 00
Line 435 minus line 482	This is your refund or balance owing.		154 00 (154 00)
If the result is negative, you have a refund . If the result is positive, you have a balance owing . Enter the amount below on whichever line applies.			
Generally, we do not charge or refund a difference of \$2 or less.			
Refund 484 154 00 •	Balance owing 485 •		
For more information on how to make your payment, see line 485 in the guide or go to canada.ca/payments . Your payment is due no later than April 30, 2019.			

Direct deposit - Enrol or update

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

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

**Ontario opportunities fund**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2018 refund to the Ontario Opportunities Fund. Please see the provincial pages for details.

Amount from line 484 above	154	00	1
Your donation to the Ontario opportunities fund	465		• 2
Net refund (line 1 minus line 2)	466	154	00 • 3

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

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Telephone number: (647) 588-3456

Date 2019/05/13

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490 Was a fee charged? Yes ☒ 1 No ☐ 2**489** EFILE number (if applicable): **J1890**

Name of tax professional:

Ke Wang Professional CorporaTelephone number: **(416) 551-5550**

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Do not use**487****488****486**

RC-18-148

Prepared without audit based on information provided by the taxpayer.

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

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

Claim only the credits that apply to you.

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

Step A - Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300	11,809	00	1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.) (maximum \$7,333)		301			2
Spouse or common-law partner amount (Complete Schedule 5)		303	11,809	00	3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5)		304			4
Amount for an eligible dependant (Complete schedule 5)		305			5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5)		307			6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children born for whom you are claiming this amount	352 x \$ 2,182 =	367			7
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		308			• 8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310			• 9
Employment Insurance premiums: through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312			• 10
on self-employment and other eligible earnings (Complete Schedule 13)		317			• 11
Volunteer firefighters' amount		362			12
Search and rescue volunteers' amount		395			13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)	(maximum \$1,195)	363			14
Home accessibility expenses (Complete the Worksheet for Schedule 1.)	(maximum \$10,000)	398			15
Home buyers' amount		369			16
Adoption expenses		313			17
Pension income amount (Complete the Worksheet for Schedule 1)	(maximum \$2,000)	314			18
Disability amount (for self) (claim \$8,235 , or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316			19
Disability amount transferred from a dependant (use the Worksheet for schedule 1.)		318			20
Interest paid on your student loans (See Guide P105.)		319			21
Your tuition, education, and textbook amounts (Complete Schedule 11)		323			22
Tuition amount transferred from a child		324			23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2)		326			24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later	330	25			
Enter \$2,302 or 3% of line 236 of your return, whichever is less .	251 05	26			
Line 25 minus line 26 (if negative, enter "0")		27			
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)	331	28			
Add lines 27 and 28.		332			29
Add lines 1 to 24, and line 29.		335	23,618	00	30
Federal non-refundable tax credit rate				15 %	31
Multiply line 30 by line 31.		338	3,542	70	32
Donations and gifts (Complete Schedule 9)		349			33
Add lines 32 and 33.					
Enter this amount on line 46.	Total federal non-refundable tax credits	350	3,542	70	34

Protected B when completed

Step B - Federal tax on taxable incomeEnter your **taxable income** from line 260 of your return. 8,368 | 35 | 35

Complete the appropriate column depending on the amount on line 35.	Line 35 is \$46,605 or less	Line 35 is more than \$46,605 but not more than \$93,208	Line 35 is more than \$93,208 but not more than \$144,489	Line 35 is more than \$144,489 but not more than \$205,842	Line 35 is more than \$205,842
Enter the amount from line 35.	8,368 35				36
		46,605 00	93,208 00	144,489 00	205,842 00 37
Line 36 minus line 37 (cannot be negative)	8,368 35				38
	x 15 %	x 20.5 %	x 26 %	x 29 %	x 33 % 39
Multiply line 38 by line 39.	1,255 25				40
	0 00	6,991 00	16,544 00	29,877 00	47,670 00 41
Add lines 40 and 41.	1,255 25				42

Step C - Net federal tax

Enter the amount from line 42		1,255 25	43
Federal tax on split income (Get and complete Form T1206)	424		• 44
Add lines 43 and 44.	404	1,255 25	1,255 25 45
Enter your total federal non-refundable tax credits from line 34 on the previous page.	350	3,542 70	46
Federal dividend tax credit (See line 425 in the guide.)	425		• 47
Minimum tax carryover (Get and complete Form T691)	427		• 48
Add lines 46, 47, and 48.		3,542 70	3,542 70 49
Line 45 minus line 49 (if negative, enter "0")		Basic federal tax	429 50
Federal foreign tax credit (Get and complete Form T2209)		405	51
Line 50 minus line 51 (if negative, enter "0")		Federal tax	406 0 00 52
Total federal political contributions (attach receipts)	409	53	
Federal political contribution tax credit			
Complete the Worksheet for Schedule 1	(maximum \$650)	410	• 54
Investment tax credit (Get and complete Form T2038(IND))		412	• 55
Labour-sponsored funds tax credit (see lines 413 and 414 in the guide)			
Net cost of shares of a provincially registered fund	413	Allowable credit	414 • 56
Add lines 54, 55, and 56.		416	57
Federal logging tax credit			
Line 52 minus line 57 (if negative, enter "0")			
If you have an amount on line 44 above, see Form T1206.		417	58
Working income tax benefit advance payments received (box 10 of the RC210 slip)		415	• 59
Special taxes (see line 418 in the guide)		418	60
Add lines 58, 59, and 60.			
Enter this amount on line 420 of your return.		Net federal tax	420 0 00 61

Complete Form 428 to calculate provincial or territorial tax.

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

Complete this schedule and **attach** it to your return to claim an amount on line 303, 304, 305, or 307 of your Schedule 1. For more information, see the corresponding line number in the Income Tax and Benefit Guide.

Line 303 - Spouse or common-law partner amount

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

Month/Day

If **yes**, tick this box ☒ **5522** and enter the date of the change. ▶

Base amount	11,809	00	1
If you are entitled to the Canada caregiver amount for your spouse or common-law partner, enter \$2,182 (see the "Canada caregiver amount" under Step 5 in the guide and line 304 below).	5109 +		2
Add lines 1 and 2.	=	11,809	00 3
Spouse's or common-law partner's net income from page 1 of your return	-		4
Line 3 minus line 4 (if negative, enter "0").	=	11,809	00 5
Enter this amount on line 303 of your Schedule 1.			

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

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

Base amount	23,391	00	1
Net income of this person (line 236 of his or her return)	-		2
Line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)	=		3
If you claimed this person on line 303 or 305 of your Schedule 1, enter the amount you claimed.	-		4
Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")	=		5
Enter this amount on line 304 of your Schedule 1.			

Line 305 - Amount for an eligible dependant

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

Month/Day

If **yes**, tick this box ☒ **5529** and enter the date of the change. ▶

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

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

Base amount	11,809	00	1
If you are entitled to the Canada caregiver amount for your dependant (other than your infirm child under 18 years of age), enter \$2,182 (see "Canada caregiver amount" under Step 5 in the Guide, read the note below, and see line 304 above).	5110 +		2
Add lines 1 and 2.	=	11,809	00 3
Dependant's net income (line 236 of his or her return)	5106 -		4
Line 3 minus line 4 (if negative, enter "0").	=		5
Enter this amount on line 305 of your Schedule 1.			

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

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

(attach a separate sheet if you need more space)

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

First and last name:	Year of birth	Relationship to you
Address:		N/A

Base amount			1
Infirm dependant's net income (line 236 of his or her return)	-		2
Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)	=		3

Enter on line 307 of your Schedule 1 the **total** amount you are claiming for all dependants.

Enter the **total** number of dependants for whom you are claiming an amount at line 307 of your Schedule 1. **5112**

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	6010	154	00	1
Amount for an eligible spouse or common-law partner	claim \$77	6011+			2
Amount for a single parent's qualified dependant	claim \$77	6012+			3
Amount for qualified dependants (Do not include the qualified dependant claimed on line 6012 above, if applicable.)	Number of qualified dependants	6013	x \$38 =	+	4
Add lines 1 to 4.			=	154	00 5

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

Did you **reside outside** of a census metropolitan area on December 31, 2018, as defined by Statistics Canada? 6014 Yes ☐ 1 No ☐ 2

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

Enter the amount from line 5.	154.00	x 10% =	+		6
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Step 3 – Calculating your total climate action incentive

Add lines 5 and 6.					
Enter this amount on line 449 of your return.	=	154	00		7

See the privacy notice on your return.



Ontario Tax

Form ON428
2018

Protected B when completed

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

Part A – Ontario non-refundable tax credits

	For internal use only	5605			
Basic personal amount	claim \$10,354	5804	10,354	00	1
Age amount (if born in 1953 or earlier) (use Worksheet ON428)	(maximum \$5,055)	5808			2
Spouse or common-law partner amount					
Base amount			9,671	00	
Minus: their net income from page 1 of your return					
Result: (if negative, enter "0")			8,792	00	
	(maximum \$8,792)	5812	8,792	00	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 the Worksheet ON428)		5819			5
CPP or QPP contributions:					
Amount from line 308 of your federal Schedule 1		5824			• 6
Amount from line 310 of your federal Schedule 1		5828			• 7
Employment Insurance premiums:					
Amount from line 312 of your federal Schedule 1		5832			• 8
Amount from line 317 of your federal Schedule 1		5829			• 9
Adoption expenses	(maximum \$12,632)	5833			10
Pension income amount	(maximum \$1,432)	5836			11
Disability amount (for self) (Claim \$8,365 or, if you were under 18 years of age, use the Worksheet ON428.)		5844			12
Disability amount transferred from a dependant (use the Worksheet ON428)		5848			13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852			14
Your unused tuition and education amounts (attach Schedule ON(S11))		5856			15
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))		5864			16
Medical expenses:					
(Read line 5868 in your income tax package.)	5868				17
Enter \$2,343 or 3% of line 236 of your return, whichever is less.			251	05	18
Line 17 minus line 18 (if negative, enter "0")					19
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	5872				20
Add lines 19 and 20.	5876				21
Add lines 1 to 16, and line 21.	5880		19,146	00	22
Ontario non-refundable tax credit rate			x	5.05 %	23
Multiply line 22 by line 23.	5884		966	87	24
Donations and gifts:					
Amount from line 16 of your federal Schedule 9		x	5.05 %	=	25
Amount from line 17 of your federal Schedule 9		x	11.16 %	=	26
Add lines 25 and 26.	5896				27
Add lines 24 and 27.					
Enter this amount on line 40.	Ontario non-refundable tax credits	6150	966	87	28

Continue on the next page.

Protected B when completed

Part B - Ontario tax on taxable incomeEnter your **taxable income** from line 260 of your return. 8,368|35 **29**

Complete the appropriate column depending on the amount on line 29.

	Line 29 is \$42,960 or less	Line 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	
Enter the amount from line 29.	8,368 35					30
		42,960 00	85,923 00	150,000 00	220,000 00	31
Line 30 minus line 31 (cannot be negative)	8,368 35					32
	x 5.05 %	x 9.15 %	x 11.16 %	x 12.16 %	x 13.16 %	33
Multiply line 32 by line 33.	422 60					34
Add lines 34 and 35.	0 00	2,169 00	6,101 00	13,252 00	21,764 00	35
Ontario tax on taxable income	422 60					36

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 36. 422|60 **37**
 Enter your Ontario tax on split income from Form T1206. **6151** • **38**
 Add lines 37 and 38. 422|60 **39**

Enter your Ontario non-refundable tax credits from line 28. 966|87 **40**
 Line 39 minus line 40 (if negative, enter "0"). **41**

Ontario minimum tax carryover:

Enter the amount from line 41. 42
 Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428. 43
 Line 42 minus line 43 (if negative, enter "0"). 44
 Amount from line 427 of your federal Schedule 1 x 33.67 % = **45**

Enter the amount from line 44 or 45, whichever is less **6154** • **46**
 Line 41 minus line 46 (if negative, enter "0"). **47**

Ontario surtax

Enter the amount from line 47. 48
 Enter the amount from line 38. 49
 Line 48 minus line 49 (if negative, enter "0"). 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 minus 4,638|00) x 20.00 % (if negative, enter "0") 51
 (Line 50 minus 5,936|00) x 36.00 % (if negative, enter "0") 52
 Add lines 51 and 52. ▶ **53**
 Add lines 47 and 53. **54**

Ontario dividend tax credit:

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428. **6152** • **55**
 Line 54 minus line 55 (if negative, enter "0"). **56**

Ontario additional tax for minimum tax purposes:

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 57 of Worksheet ON428. **57**
 Add lines 56 and 57. **58**

Continue on the next page.

Enter the amount from line 59 on the previous page.

59

Part D – Ontario tax reductionEnter "0" on line 66 if **any** of the following apply 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

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** x 442|00 =

61

Reduction for dependants with a mental or physical impairment

Number of dependants **6097** x 442|00 =

62

Add lines 60, 61, and 62.

63

Enter the amount from line 63. x 2 =

64

Enter the amount from line 59.

65

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

Ontario tax reduction claimed

▶

66

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

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")

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** x 25.00 % =

70

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

71

Part G – Ontario Health Premium

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

Ontario health premium

▶

72

Add lines 71 and 72.

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

73

Continue on the next page.

Protected B when completed

Ontario Health Premium

Enter the amount from line 29.

8,368|35 1

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** - \$20,000 = x 6% = more than **\$25,000**, but not more than **\$36,000****\$300**more than **\$36,000**, but not more than **\$38,500** - \$36,000 = x 6% = + \$300 = more than **\$38,500**, but not more than **\$48,000****\$450**more than **\$48,000**, but not more than **\$48,600** - \$48,000 = x 25% = + \$450 = more than **\$48,600**, but not more than **\$72,000****\$600**more than **\$72,000**, but not more than **\$72,600** - \$72,000 = x 25% = + \$600 = more than **\$72,600**, but not more than **\$200,000****\$750**more than **\$200,000**, but not more than **\$200,600** - \$200,000 = x 25% = + \$750 = more than **\$200,600****\$900**

See the privacy notice on your return.



Application for the 2019 Ontario Trillium Benefit and the Ontario Senior Homeowners' Property Tax Grant

Form ON-BEN
2018

Protected B when completed

- To find out if you are eligible for the Ontario trillium benefit and the Ontario senior homeowners property tax grant, see the "Information for residents of Ontario" section of your 2018 Income tax package.
- Complete the application areas that apply to you and attach this form to your tax return.
- To estimate the amount of Ontario trillium benefit and Ontario senior homeowners' property tax grant you may be entitled to, use the calculator at canada.ca/child-family-benefits-calculator
- The payments for these benefits will be issued separately from your tax refund.
- If you were married or living in a common-law relationship on December 31, 2018, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one spouse or common-law partner is 64 years of age or older** on December 31, 2018, that spouse or common-law partner has to apply for these credits and the grant for both of you.
- For a description of **principal residence** for the purposes of the Ontario energy and property tax credit and the Northern Ontario energy credit, or the Ontario senior homeowners' property tax grant, see the "Information for residents of Ontario" section of your tax package.

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will determine your eligibility and tell you if you are entitled to receive the credit. In cases of families, the OSTC is paid to the person whose return is assessed first.

Application for the Ontario energy and property tax credit (OEPTC)

You may qualify for the OEPTC if, on December 31, 2018, you resided in Ontario, and **any** of the following applies:

- rent or property tax for your principal residence was paid by or for you for 2018;
- you lived in a student residence;
- you lived in a long-term care home; or
- you lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2018.

If you meet any of these conditions and are applying for the 2019 NOEC, tick this box.

6118 ☒

Complete Parts A and B on the back of this form.

Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if, on December 31, 2018, you resided in Northern Ontario (see the definition in the "Information for residents of Ontario" section of your tax package), and **any** of the following applies:

- rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2018;
- you lived in a long-term care home in Northern Ontario
- you lived on a reserve in Northern Ontario and home energy costs were paid by or for you for your principal residence on the reserve for 2018.

If you meet any of these conditions and are applying for the 2019 NOEC, tick this box.

6119 ☐

Complete Parts A and B on the back of this form.

Choice for delayed single OTB payment

By ticking **box 6109**, I am choosing to **wait until June 2020** to get my 2019 OTB entitlement. This means I will get my OTB in **one payment** at the end of the benefit year (June 2020) instead of receiving it monthly from July 2019 to June 2020.

6109 ☐

Application for the Ontario senior homeowners' property tax grant (OSHPTG)

You may qualify for the OSHPTG if on December 31, 2018, **both** of the following conditions apply:

- you were **64 years of age or older**
- you owned and occupied a principal residence in Ontario, for which you or someone on your behalf paid property tax for 2018.

If you meet these conditions and are applying for the 2019 OSHPTG, tick this box.

6113 ☐

Enter the total amount of property tax paid beside **box 6112** in Part A and complete Part B on the back of this form.

Continue on the next page.

Protected B when completed

Part A - Amount paid for a principal residence for 2018

If, on December 31, 2018, you and your spouse or common-law partner occupied separate principal residences for medical reasons, and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick box 6108 and enter your spouse's or common-law partner's address in Part C below.

6108 ☐

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2018. (Do not enter rent paid for a principal residence that was not subject to property tax. If you lived in a subsidized housing unit, you should check with your landlord to find out if property tax was paid for the unit before entering an amount.)

6110 _____

Enter the total amount of property tax paid for your principal residence in Ontario for 2018. (If your municipality let you defer all or some of your 2018 property tax, you should enter only the amount of property tax actually paid to the municipality for the year.)

6112 _____

1,800|00

Did you reside in a designated student residence in Ontario in 2018? If **yes**, tick this box.

6114 ☐

Enter the total amount of home energy costs paid for your principal residence on a reserve in Ontario for 2018.

6121 _____

Enter the total amount paid for your accommodation in a **public** long-term care home or **non-profit** long-term care home in Ontario for 2018.

6123 _____

Complete Part B if you are applying for the OEPTC, the NOEC, or the OSHPTG.

Part B – Declaration

In the column "Amount paid for 2018", enter the amount(s) paid for rent, property tax, home energy costs on a reserve, and/or accommodation in a public long-term care home or a non-profit long-term care home.

I declare the following information about my principal residence(s) in Ontario during 2018:

(If you need more space, attach a separate sheet of paper.)

Address	Postal Code	Number of months resident in 2018	Amount paid in 2018	Payment Type	Check this box if this is a "long-term care home" (see page 15 of the guide.)	Name of landlord, municipality or supplier to whom payment was made, as applicable
326 Major Mackenzie Dr E, unit 602		12	1,800.00	6112	<input type="checkbox"/>	city of Richmond Hill
				NA	<input type="checkbox"/>	

Part C – Involuntary separation

If on December 31, 2018, you and your spouse or common-law partner occupied separate principal residences in Ontario for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, enter your spouse's or common-law partner's address below.

Address of your spouse or common-law partner:

Canada Revenue
AgencyAgence du revenu
du Canada**Statement of Real Estate Rentals****Protected B**
when completed

Use this form if you own and rent real estate or other property. It relates mainly to renting real estate but also covers some other types of rental property such as farmland. This form will help you determine your gross rental income, the expenses you can deduct, and your net rental income or loss for the year.

To determine whether your rental income is from property or a business, consider the number and types of services you provide for your tenants:

- If you rent space and only provide basic services such as heating, lighting, parking, laundry facilities, you are earning an income from renting property.
- If you provide additional services such as cleaning, security, and meals, you may be conducting a business.

For more information about how to determine if your rental income comes from property or a business, see Interpretation Bulletin IT-434R, Rental of Real Property by Individual, and its Special Release.

If you are a co-owner of a property, you have to determine if a partnership exists before filling in the Identification part below. To determine if you are in a partnership, see Income Tax Folio S4-F16-C1, *What is a Partnership?*

For information on how to fill out this form, see Guide T4036, *Rental Income*.

Identification			
Your name Xin Chen		Your social insurance number 521 804 864	
Business name		Business number	
Business address		City	Prov./Terr. Postal code
Fiscal Year/Month/Day Year/Month/Day period: 2018/01/01 to: 2018/12/31		Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Business number/Account number RT		Your % of the partnership 100.0000 %	Industry code 531111
Name and address of person or firm preparing this form Ke Wang Ke Wang Professional Corporation 1108-250 Consumers Road Toronto, Ontario M2J 4V6		Partnership Business Number (9 digits) Tax shelter identification number (8 characters)	

In most cases you calculate your rental income using the **accrual method**. If you have no amounts receivable and no expenses outstanding at the end of the year, you can use the **cash method**.

Income

Address	Number	Street, P.O. Box	Apartment or suite	# of units	Gross rents
City	4991	Armoury St			10,400 00
Province	ON	Postal code	L2E 1T3		
City		Province	Postal code		
Enter the total of your gross rents in the year you receive them (amount 1 plus amount 2 plus amount 3)					8141 10,400 00 4
Other income (for example, premiums and leases, sharecropping)					8230 5
Total gross rental income - Enter this amount on your income tax and benefit return on line 160 (amount 4 plus amount 5)					8299 10,400 00 6

Protected B
when completed**Expenses**

Personal use percentage	Total expense	Personal portion	%
Advertising	8521		
Insurance	8690	1,200	00
Interest	8710	2,400	00
Office expenses	8810		
Legal, accounting, and other professional fees	8860		
Management and administration fees	8871		
Maintenance and repairs	8960		
Salaries, wages, and benefits (including employer's contributions)	9060		
Property taxes	9180	1,982	00
Travel	9200	720	00
Utilities	9220	2,000	00
Motor vehicle expenses (not including capital cost allowance)	9281		
Other expenses	9270		
Total expenses (add the lines listed under "Total expenses")	8,302	00	A
Total for personal portion (add the lines listed under "Personal portion")	9949		
Deductible expenses (total expenses from amount A minus total personal portion on line 9949)		8,302	00 7
Net income (loss) before adjustments (total gross rental income from amount 6 minus deductible expenses from amount 7)	9369	2,098	00 8
Other expenses of the co-owner – calculate your share of net income from amount 8. Enter your result on amount 9.		2,098	00 9
Minus: Co-owners – other deductible expenses you have as a co-owner which you did not deduct elsewhere			
Business use of motor vehicle	+		
	9945		10
Subtotal (amount 9 minus amount 10)		2,098	00 11
Plus: Recaptured capital cost allowance (co-owners – enter your share of the amount)	9947		12
Subtotal (amount 11 plus amount 12)		2,098	00 13
Minus: Terminal loss (co-owners – enter your share of the amount)	9948		14
Subtotal (amount 13 minus amount 14)		2,098	00 15
Minus: Total capital cost allowance claim for the year (amount B from Area A)	9936		16
Net income (loss) (amount 15 minus amount 16)			
If you are a sole proprietor or a co-owner enter this amount on line 9946.		2,098	00 17
Partnerships Partners – your share of amount 17, or the amount from your T5013 slip, <i>Statement of Partnership Income</i>		2,098	00 18
Plus: Partners-GST/HST rebate for partners received in the year	9974		19
Minus: Partners-other expenses of the partner	9943		20
Your net income (loss) - For sole proprietors or co-owners, enter this amount on your income tax and benefit return on line 126. For partnerships, enter the result of amount 18 plus amount 19 minus amount 20. Enter this amount on your income tax and benefit return on line 126	9946	2,098	00 21

Protected B
when completed

Details of other co-owners and partners		
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)

T776Comparative

T776 - 5 Year Comparative

Address of property 4991 Armoury St Niagara Falls ON L2E1T3

		2018	2017	2016	2015	2014
Type of ownership						
Co-ownership/Sole proprietor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Your % of ownership		100.00	100.00	100.00	100.00	100.00
Income						
Gross rents	8141	10,400	16,000			
Other related income	8230					
Gross rental income	8299	10,400	16,000			
Expenses						
Advertising	8521					
Insurance	8690	1,200				
Interest	8710	2,400	4,000			
Maintenance and repairs	8960					
Management and administration fees	8871					
Motor vehicle expenses	9281					
Office expenses	8810					
Legal, accounting, and other prof. fees	8860					
Property taxes	9180	1,982	1,982			
Salaries, wages, and benefits	9060					
Travel	9200	720				
Utilities	9220	2,000	2,918			
Other expenses	9270					
Total expenses		8,302	8,900			
Personal portion	9949					
Deductible expenses		8,302	8,900			
Net income (loss) before adjustments	9369	2,098	7,100			
Co-owners - Your share		2,098	7,100			
Other expenses of the co-owner	9945					
Recaptured capital cost allowance	9947					
Terminal loss	9948					
Capital cost allowance	9936					
Net income (loss)		2,098	7,100			
Partnerships - Your share		2,098	7,100			
GST/HST rebate for partners received in the year	9974					
Other expenses of the partner	9943					
Your net income (loss)	9946	2,098	7,100			

Canada Revenue
AgencyAgence du revenu
du Canada**Statement of Real Estate Rentals****Protected B**
when completed

Use this form if you own and rent real estate or other property. It relates mainly to renting real estate but also covers some other types of rental property such as farmland. This form will help you determine your gross rental income, the expenses you can deduct, and your net rental income or loss for the year.

To determine whether your rental income is from property or a business, consider the number and types of services you provide for your tenants:

- If you rent space and only provide basic services such as heating, lighting, parking, laundry facilities, you are earning an income from renting property.
- If you provide additional services such as cleaning, security, and meals, you may be conducting a business.

For more information about how to determine if your rental income comes from property or a business, see Interpretation Bulletin IT-434R, Rental of Real Property by Individual, and its Special Release.

If you are a co-owner of a property, you have to determine if a partnership exists before filling in the Identification part below.

To determine if you are in a partnership, see Income Tax Folio S4-F16-C1, *What is a Partnership?*

For information on how to fill out this form, see Guide T4036, *Rental Income*.

Identification			
Your name Xin Chen		Your social insurance number 521 804 864	
Business name		Business number	
Business address		City	Prov./Terr. Postal code
Fiscal Year/Month/Day Year/Month/Day period: 2018/01/01 to: 2018/12/31		Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Business number/Account number RT		Your % of the partnership 100.0000 %	Industry code 531111
Name and address of person or firm preparing this form Ke Wang Ke Wang Professional Corporation 1108-250 Consumers Road Toronto, Ontario M2J 4V6		Partnership Business Number (9 digits) Tax shelter identification number (8 characters)	

In most cases you calculate your rental income using the **accrual method**. If you have no amounts receivable and no expenses outstanding at the end of the year, you can use the **cash method**.

Income

Address	Number	Street, P.O. Box	Apartment or suite	# of units	Gross rents
City	7667	North Wickham			5,287 75
Province	ON	Postal code	L4C 8T4		
City		Province	Postal code		
Enter the total of your gross rents in the year you receive them (amount 1 plus amount 2 plus amount 3)					8141 5,287 75 4
Other income (for example, premiums and leases, sharecropping)					8230 5
Total gross rental income - Enter this amount on your income tax and benefit return on line 160 (amount 4 plus amount 5)					8299 5,287 75 6

Protected B
when completed**Expenses**

Personal use percentage	Total expense	Personal portion	%
Advertising	8521		
Insurance	8690		
Interest	8710		
Office expenses	8810		
Legal, accounting, and other professional fees	8860	161	96
Management and administration fees	8871		
Maintenance and repairs	8960	38	87
Salaries, wages, and benefits (including employer's contributions)	9060		
Property taxes	9180		
Travel	9200		
Utilities	9220		
Motor vehicle expenses (not including capital cost allowance)	9281		
Other expenses <u>Supplies</u>	9270	1,816	57
Other expenses	9270		
Total expenses (add the lines listed under "Total expenses")	2,017	40	A
Total for personal portion (add the lines listed under "Personal portion")	9949		
Deductible expenses (total expenses from amount A minus total personal portion on line 9949)	2,017	40	7
Net income (loss) before adjustments (total gross rental income from amount 6 minus deductible expenses from amount 7)	9369	3,270	35 8
Other expenses of the co-owner – calculate your share of net income from amount 8. Enter your result on amount 9.	3,270	35	9
Minus: Co-owners – other deductible expenses you have as a co-owner which you did not deduct elsewhere			
Business use of motor vehicle	+		
	9945		10
Subtotal (amount 9 minus amount 10)	3,270	35	11
Plus: Recaptured capital cost allowance (co-owners – enter your share of the amount)	9947		12
Subtotal (amount 11 plus amount 12)	3,270	35	13
Minus: Terminal loss (co-owners – enter your share of the amount)	9948		14
Subtotal (amount 13 minus amount 14)	3,270	35	15
Minus: Total capital cost allowance claim for the year (amount B from Area A)	9936		16
Net income (loss) (amount 15 minus amount 16)			
If you are a sole proprietor or a co-owner enter this amount on line 9946.	3,270	35	17
Partnerships Partners – your share of amount 17, or the amount from your T5013 slip, <i>Statement of Partnership Income</i>	3,270	35	18
Plus: Partners-GST/HST rebate for partners received in the year	9974		19
Minus: Partners-other expenses of the partner	9943		20
Your net income (loss) - For sole proprietors or co-owners, enter this amount on your income tax and benefit return on line 126. For partnerships, enter the result of amount 18 plus amount 19 minus amount 20. Enter this amount on your income tax and benefit return on line 126	9946	3,270	35 21

Protected B
when completed

Details of other co-owners and partners		
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)
Co-owner or partner's first name	Last name	Percentage of ownership %
Address:		Share of net income (loss)

Canada Revenue
AgencyAgence du revenu
du Canada**CALCULATION OF CUMULATIVE NET INVESTMENT
LOSS (CNIL) TO DECEMBER 31, 2018****Protected B**
when completed

- 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, you should start by completing Chart A on the next page 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:			
Foreign non-business tax deductions			
CCA claimed on certified films and videotapes (line 232)	+		
Limited or non-active partnership farming losses	+		
Limited or non-active partnership fishing losses	+		
Other (specify)	+		
Total	=	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)			8
Net rental income, including recaptured capital cost allowance (from line 126)	+	5,368	35 9
Net income from limited or non-active partnerships (from line 122) other than taxable capital gains	+		10
Any other property income reported in 2018:			
Limited or non-active partnership farming income			
Limited or non-active partnership fishing income	+		
Reported on T3 slips	+		
Withdrawals from AgrilInvest Fund 2	+		
CPP death benefit payments	+		
Annuity payments taxable under p.56(1)(d)			
minus the capital portion deducted under p.60(a)	+		
Capital losses included in limited partnership losses of other years (line 251)	+		
Other (specify)	+		
Total	=	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)	=	5,368	35 ▶ 5,368 35 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:
- buy an income averaging annuity contract
 - pay a premium under a registered retirement savings plan
 - make a contribution to a registered pension plan
 - 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 AgrilInvest 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

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Protected B
when completed**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		
	+	15
Cumulative investment expenses (total of lines 14 and 15)	=	16
Total investment income reported in 2018 (from line B in Part 2)	5,368	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		
	+ 7,635	18
Cumulative investment income (total of lines 17 and 18)	13,003	19
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

1. 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.
2. 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

Canada Revenue
AgencyAgence du revenu
du Canada**Statement of
Business or Professional Activities**

Protected B when completed

- Use this form to calculate your self-employment business and professional income.
- For each business or profession, fill out a **separate** Form T2125.
- Fill in this form and send it with your income tax and benefit return.
- For more information on how to fill in this form, see Guide T4002, *Self-employed Business, Professional, Commission, Farming and Fishing Income*.

Part 1 - Identification

Name Chen, Xin		Your social insurance number 521 804 864	
Business Name		Business Number (15 characters) RT	
Business address			
Number Street, P.O. Box		Apartment or suite	
326 Major Mackenzie Dr E			
City		Province or territory	Postal code
Richmond Hill		ON	L4C 8T4
Fiscal Period		Was 2018 your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
From: Year/Month/Day		Year/Month/Day	
2018/01/01 to: 2018/12/31		Calendar Year	
Main product or service		Industry code 541619 (see the appendix in Guide T4002)	
IT Consulting			
Accounting method (commission only)	Tax shelter identification number	Partnership Business Number (9 digits)	Your percentage of the partnership
Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/>	TS		100.0000 %
Name and address of person or firm preparing this form			
Ke Wang Ke Wang Professional Corporation			
1108-250 Consumers Road			
Toronto, Ontario M2J 4V6			

Part 2 - Internet business activities

If your web pages or websites generate business or professional income, fill in this part of the form.

How many Internet web pages and websites does your business earn income from? Enter "0" if none. _____

Provide up to five main web pages or website addresses, also known as uniform resource locator (URL):

http://_____

Percentage of your gross income generated from the web pages and websites.

(If no income was generated from the Internet, enter "0".) _____ %

Protected B when completed

Part 3A – Business income2. ☒ If you have business income, tick this box and complete this part. **Do not complete parts 3A and 3B on the same form.**

Gross sales, commissions, or fees (include GST/HST collected or collectible)	3,000 00	1
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 1)		2
Subtotal : Amount 1 minus amount 2	3,000 00	3
If you are using the quick method for GST/HST Government assistance calculated as follows:		
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method		4
GST/HST remitted, calculated on (sales, commissions and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate		5
Subtotal : Amount 4 minus amount 5		6
Adjusted gross sales : Amount 3 plus amount 6 (enter on line 8000 of Part 3C)	3,000 00	7

Part 3B – Professional income3. ☐ If you have professional income, tick this box and complete this part. **Do not complete parts 3A and 3B on the same form.**

Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible		8
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 8) and any WIP at the end of the year you elected to exclude		9
Subtotal : Amount 8 minus amount 9		10
If you are using the quick method for GST/PST Government assistance calculated as follows:		
GST/HST collected or collectible on professional fees eligible for the quick method		11
GST/HST remitted, calculated on (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate		12
Subtotal : Amount 11 minus amount 12		13
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Guide T4002, Chapter 2)		14
Adjusted professional fees : Amount 10 plus amount 13 plus amount 14 (enter on line 8000 of Part 3C)		15

Part 3C – Gross business or professional income

Adjusted gross sales (amount 7 of Part 3A) or adjusted professional fees (amount 15 of Part 3B)	8000	3,000 00
Plus		
Reserves deducted last year	8290	
Other income	8230	
Subtotal : Line 8290 plus line 8230		16
Gross business or professional income : Line 8000 plus amount 16	8299	3,000 00
Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:		
<ul style="list-style-type: none"> business income on line 162; professional income on line 164; or commission income on line 166. 		

For Parts 3D, 4 and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses, or net income (loss).

Part 3D – Cost of goods sold and gross profit

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

Gross business income (line 8299 of Part 3C)		3,000 00	17
Opening inventory (include raw materials, goods in process, and finished goods)	8300		
Purchases during the year (net of returns, allowances, and discounts)	8320		
Direct wage costs	8340		
Subcontracts	8360		
Other costs	8450		
Subtotal : Add the amounts above			18
Minus : Closing inventory (include raw materials, goods in process, and finished goods)	8500		
Cost of goods sold : Amount 18 minus line 8500	8518		19
Gross profit (or loss) : Amount 17 minus amount 19	8519	3,000 00	

Protected B when completed

Part 4 – Net income (loss) before adjustmentsGross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3D) 3,000|00 a**Expenses** (enter only the business part)

Advertising	8521		
Meals and entertainment	8523		
Bad debts	8590		
Insurance	8690		
Interest	8710		
Business taxes, licences, and memberships	8760		
Office expenses	8810		
Office stationery and supplies	8811		
Professional fees (includes legal and accounting fees)	8860		
Management and administration fees	8871		
Rent	8910		
Repairs and maintenance	8960		
Salaries, wages, and benefits (including employer's contributions)	9060		
Property taxes	9180		
Travel expenses	9200		
Utilities	9220		
Fuel costs (except for motor vehicles)	9224		
Delivery, freight, and express	9275		
Motor vehicle expenses (not including CCA) (amount 15 of Chart A)	9281		
Capital cost allowance (from Area A)	9936		
Other expenses	=	9270	
Total expenses: Total of the above amounts	9368	<NIL>	<NIL> b

Net income (loss) before adjustments: Amount a **minus** amount b9369 3,000|00**Part 5 – Your net Income (loss)**Your share of line 9369 or the amount from your T5013 slip, *Statement of Partnership Income*3,000|00 c**Plus:** GST/HST rebate for partners received in the year9974**Total:** Amount c **plus** line 99743,000|003,000|00 d**Minus:** Other amounts deductible from your share of the net partnership income (loss) (amount 6 of Part 6)9943**Net income (loss) after adjustments:** Amount d **minus** line 99433,000|00 e**Minus:** Business-use-of-home expenses (amount 16 of Part 7)9945**Your net income (loss):** Amount e **minus** line 994599463,000|00

Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 135;
- professional income on line 137; or
- commission income on line 139.

Protected B when completed

Part 6 – Other amounts deductible from your share of the net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you. These claims must not be included in the claims already calculated for the partnership.

Total other amounts deductible from your share of the net partnership income (loss)

(enter this on line 9943 of Part 5)

Part 7 – Calculation of business-use-of-home expenses

Heat		1
Electricity		2
Insurance		3
Maintenance		4
Mortgage interest		5
Property taxes		6
Other expenses (specify):		
		7
Subtotal: Add amounts 1 to 7		8
Minus: Personal-use part of the business-use-of-home expenses		9
Subtotal: Amount 8 minus amount 9		10
Plus: Capital cost allowance (business part only), which means amount i of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4.		11
Amount carried forward from previous year		12
Subtotal: Add amounts 10 to 12		13
Minus: Net income (loss) after adjustments (amount e of Part 5) (if negative, enter "0")	3,000	14
Business-use-of-home expenses available to carry forward: Amount 13 minus amount 14 (if negative, enter "0")		15
Allowable claim: The lesser of amount 13 and 14 above (enter your share of this amount on line 9945 of Part 5)		16

Part 8 – Details of other partners

Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	
Partner's first name	Last name	% of partnership	%
Address:		\$ share	

Part 9 – Details of equity

Total business liabilities	9931	
Drawings in 2018	9932	
Capital contributions in 2018	9933	

NAME: Chen, Xin

SIN: 521804864

T4 Slips - Feuilles T4	1	Total
Province of employment	Ontario	
Foreign Income - Revenu étranger	1	Total
Investment income / Other income - % (taxpayer)	100.0	0.0

GST

GST / HST credit

Display estimated GST/HST credit on this taxpayer's worksheet?

Yes ☒No ☐

You no longer have to apply for the GST/HST credit. When you file your return, the CRA will determine your eligibility and tell you if you are entitled to receive the credit. If you have a spouse or common-law partner, either of you may receive the credit, but not both of you. The credit will be paid to the person whose return is assessed first.

Calculation of GST / HST credit

Basic GST / HST credit	claim \$290	290.00
Credit for spouse	claim \$290	290.00
Equivalent-to-spouse credit	claim \$290	
Credit for qualified dependants	Number of dependants x \$153	

Additional credit (if not married or living common law):

If there are one or more qualified dependants, claim \$153

Net income from line 236	8,368.35	
Universal Child Care Benefit repayment (line 213)		
RDSP income repayment (included in the amount at line 232 of your return)		
Minus: Universal Child Care Benefit (UCCB)		
Registered disability savings plan (RDSP) income (line 125 of your return)		
Adjusted net income	8,368.35	
Minus: Base amount	9,412.00	
Subtotal		A
If there are no qualified dependants, claim 2% of A or \$153, whichever is less		
Total credits		580.00

Credit reduction:

Net income	8,368.35	
Spouse's Net income		
Family Net income	8,368.35	
Universal Child Care Benefit repayment		
Amount from line 213 of your or your spouse or common-law partner's return		
RDSP income repayment (included in the amount of line 232 of your and your spouse's or common-law partner's return)		
Minus: Universal Child Care Benefit (UCCB)		
Amount from line 117 of your or your spouse or common law partner's return		
Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's return)		
Total adjusted net income	8,368.35	
Minus: Base amount	37,789.00	
Subtotal		B
Credit reduction - 5% of line B		
Annual GST / HST credit		580.00
GST / HST credit		
- if less than \$200, amount is payable as a lump sum in July 2019		
Quarterly GST / HST payments		
- payable in July and October 2019 and January and April 2020		145.00

Ontario Sales Tax Credit

Basic Sales Tax Credit	claim \$308	308.00
Additional Credit for spouse or common-law partner	claim \$308	308.00
Number of dependant children born on July 2, 2000 or later	x 308.00	
Subtotal	Ontario sales tax credit	616.00
Reduction of credit:		
Adjusted family income from above	8,368.35	
Less: Base amount	29,581.00	
Subtotal (if negative enter "0")		C
Reduction: 4% of line C		
Total Ontario Sales Tax Credit		616.00

GST

GST / HST credit**Ontario Energy and Property Tax Credit**Did you have a qualified dependant in 2018? If **yes**, tick this box. ☐Adjusted family net income 8,368|35 1**Occupancy cost****Rent** paid in Ontario for 2018Enter the amount from **box 6110** of the Declaration on Form ON-BEN. A x 20% = 2**Property tax** paid in Ontario for 2018Enter the amount from **box 6112** of the Declaration on Form ON-BEN. 1,800|00 3**Student residence**

If you answered yes to the question in Part A of the Declaration on Form ON-BEN, claim \$25.

Add lines 2, 3, and 4. **Occupancy cost** 1,800|00 5**Energy Component:****Long term care home**Enter the amount from **box 6123** of the Declaration on Form ON-BEN. x 20% = 6**Home energy costs on a reserve**Enter the amount from **box 6121** of the Declaration on Form ON-BEN. 7Enter the amount from line 5. 1,800.00 8Add lines 6, 7 and 8. 1,800.00 9Enter the amount from line 4. 10Line 9 minus line 10 1,800.00 ▶ 1,800.00 11Enter the amount from line 11 or \$237, whichever is **less**. **Energy component** 237.00 12**Property Tax Component:**Amount from line 5 1,800|00 x 10% = 180|00 13**If under 65 years of age:** Amount from line 13 or \$769, whichever is **less**.**If 65 years of age or older:** Amount from line 13 or \$473, whichever is **less**. ▶ 180|00 14**If under 65 years of age:** Enter \$59.**If 65 years of age or older:** Enter \$503. ▶ 59|00 15Add lines 14 and 15. 239|00 16Enter the amount from line 5 or line 16, whichever is **less**. **Property tax component** 239|00 17Add lines 12 and 17. 476|00 18Enter the amount from line 18. 476|00 19**If under 65 years of age:**If you do **not have** a spouse, common-law partner or qualified dependant: (Line 1 - \$ 23,665) x 2% (if negative, enter "0")If you **have** a spouse, common-law partner or qualified dependant: (Line 1 8,368|35 - \$ 29,581) x 2% (if negative, enter "0")**If 65 years of age or older:**If you do **not have** a spouse, common-law partner or qualified dependant: (Line 1 - \$ 29,581) x 2% (if negative, enter "0")If you **have** a spouse, common-law partner or qualified dependant: (Line 1 - \$ 35,497) x 2% (if negative, enter "0") ▶ 20Line 19 minus line 20 (if negative, enter "0") 476|00 21

GST

GST / HST credit**If you received a 2018 Ontario Senior Homeowners' Property Tax Grant**, complete lines 22 to 29.

Otherwise, enter "0" on line 28 and continue on line 29 below.

Enter the amount from line 21.

476|00 22

Enter the amount of your 2018 Ontario Senior Homeowners' Property Tax Grant.

6117 • 23

Add lines 22 and 23.

476|00 24

Enter your energy amount from line 12.

237|00 25

Line 24 minus line 25 (if negative, enter "0")

239|00 26

Enter your occupancy cost amount from line 5.

1,800|00 27

Line 26 minus line 27 (if negative, enter "0")

▶ 28

Ontario Energy and Property Tax Credit

Line 21 minus line 28 (if negative, enter "0")

476|00 29

Northern Ontario Energy Credit

Basic credit

Enter your adjusted family net income for 2018

1

Subtract amount

53,246|00 3

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

4

Multiply line 4 by 1%

5

Annual Northern Ontario Energy Credit

Line 1 minus line 5 (if negative, enter "0")

6

Ontario Trillium Benefit

Estimated annual Ontario Sales Tax Credit

616|00

Estimated annual Ontario Energy and Property Tax Credit

476|00

Estimated annual Northern Ontario Energy Credit

Estimated Ontario Trillium Benefit

- if \$360 or less, amount is payable as a lump sum in July 2019.

1,092|00

Estimated Ontario Trillium Benefit monthly payment

- payable monthly starting in July 2019

91|00

Estimated Ontario Trillium Benefit

- elected to be payable as a lump sum in June 2020

Ontario senior homeowners' property tax grant

Basic Benefit

Property Tax Paid

Total Family Adjusted Net Income

Threshold for reduction

Excess of Income over threshold amount (if negative, enter zero)

Reduction %

Reduction amount

Estimated Ontario Senior Homeowners' Property Tax Grant (maximum \$500)

The estimated benefits would be paid separately by Government of Ontario in 4 to 8 weeks from the date of your 2018 notice of assessment

RRSPLimit

RRSP deduction limit

2019 RRSP deduction limit

2018 earned income from line 23 below	8,368	x 18%	1,506	A
Lesser of A or \$26,500			1,506	
Less: 2018 pension adjustment				
2019 past service pension adjustment				
Plus: 2019 pension adjustment reversal from T10 slip				
Subtotal			1,506	
2018 RRSP deduction limit		6,512		
Less: 2018 RRSP and SPP deduction				
Contributions to foreign retirement plan (RC267/RC268/RC269)				
Unused RRSP deduction room		6,512	6,512	
2019 RRSP deduction limit			8,018	
Less: RRSP contributions you made but did not deduct on your 2018 return				
Additional RRSP contributions you can make and deduct on your 2019 return			8,018	

2018 earned income

The line numbers in brackets below refer to the numbers on your 2018 return where you reported your income.

Employment earnings (lines 101 and 104)				1	
Annual union, professional, or like dues (line 212) that relate to your employment earnings				2	
Employment expenses (line 229) that relate to your employment earnings	+			3	
Add lines 2 and 3	=				4
Line 1 minus line 4 (if negative, enter '0')	=				5
Net income from a business you carried on alone or as an active partner (lines 135 to 143)	+		3,000		6
Disability payments you received from the Canada or Quebec Pension Plan (line 152)	+				7
Royalties for a work or invention of which you were the author or inventor (line 104)	+				8
Net rental income from real property (line 126)	+		5,368		9
Support payments that you include in income for the year (line 128)	+				10
Net research grants you received (line 104)	+				11
Employee profit-sharing plan allocation (line 104)	+				12
Unemployment benefit plan payments (line 104)	+				13
Income contributed to an amateur athlete trust in 2018	+				14
Other income	+				15
Add lines 5 to 15	=		8,368		16
Current-year loss from a business you carried on alone or as an active partner (lines 135 to 143)	+				17
Amount included at line 6 above that represents the taxable portion of gains on the disposition of eligible capital property	+				18
Current-year rental loss from real property (line 126)	+				19
Support payments that you deduct for the year (line 220)	+				20
Other deductions	+				21
Add lines 17 to 21	=				22
Earned income - Pre-bankruptcy	+				23
2018 earned income (line 16 minus line 22 plus line 23)	=		8,368		24

SelfEmploy

Self-Employment Income

Summary of business income

Name of business	Gross Income	Net Income
	3,000 00	3,000 00
Sub-totals	3,000 00	3,000 00
Communal Income reported on T3 slips		
Foreign Business Income reported on T3 slips		
Income (loss) from resource activities		
Totals	3,000 00	3,000 00

Summary of commission income from T2125 forms

Name of business	Gross Income	Net Income
Totals	<NIL>	<NIL>

Summary of professional income from T2125 forms

Name of business	Gross Income	Net Income
Totals	<NIL>	<NIL>

Summary of farming income from T2042 and T1164 forms

Name of farm	Gross Income	Net Income
Sub-totals	<NIL>	<NIL>
Add back: Restricted farm loss? No		
Totals		

Farming income/loss from limited or non-active partnerships:

Reported on T5013 slips

Other

Total farming income/loss from limited or non-active partnerships

Summary of fishing income from T2121 forms

Name of boat	Gross Income	Net Income
Totals	<NIL>	<NIL>

Fishing income/loss from limited or non-active partnerships:

Reported on T5013 slips

Other

Total fishing income/loss from limited or non-active partnerships

Rental

Summary of Rental Income

Address of property	Gross Income		Net Income	
Armoury St Niagara Falls ON	10,400	00	2,098	00
North Wickham Richmond Hill ON	5,287	75	3,270	35
Totals	15,687	75	5,368	35

SIN: 521804864**Name: Chen, Xin****Date: 2019/05/13**

Notice S14

Only one spouse or common-law partner may claim the Climate Action Incentive for the family, but not both. If the spouse or common-law partner has already claimed the credit for the family, the amount claimed on this return may be reassessed.

Notice T1206

If any income reported by taxpayer is taxable as 'split income', enter the details on Form T1206.

Memo RRSP/PRPPRRSP/PRPP deduction limit from 2017 Notice of (Re)Assessment: "CRA recommends that you check this amount against the Notice of Assessment."

CarryFWD

Carryforward Summary

	Beginning balance	End balance
RRSP		
RRSP deduction limit	6,512 00	8,018 00
Losses		
Business year-end changes		
Capital gains		
Capital gains deduction		
Investment income claimed in prior years	7,635 19	13,003 54
Capital gains exemption available	500,000 00	500,000 00
Provincial amounts		
Other unused amounts		

Summary

2018 Tax Summary (Federal)

Xin			Xin		
Total income			Non-refundable tax credits		
Employment *	101		Basic personal amount	300	11,809
Old Age Security	113		Age amount	301	
CPP/QPP benefits	114		Spouse / eligible dependant *	303	11,809
Other pensions	115		Family caregiver amount	367	
Split-pension amount	116		Infirm/caregiver *	304	
Universal Child Care Benefit	117		CPP/QPP/PIPP/EI *	308	
Employment Insurance	119		Volunteer firefighters' amount*	362	
Taxable dividends	120		Canada employment amount	363	
Interest	121		Home accessibility expenses	398	
Limited partnership	122		Home buyers' amount *	369	
RDSP	125		Adoption expenses	313	
Rental	126	5,368	Pension income amount	314	
Taxable capital gains	127		Disability amount	316	
Support payments	128		Transfers *	318	
RRSP	129		Interest on student loans	319	
Other	130		Tuition / education	323	
Self-employment *	135	3,000	Medical expenses	332	
Workers' compensation and social assistance	147		Credit at 15%	338	3,543
Total income	150	8,368	Donations and gifts	349	
			Non-refundable tax credits	350	3,543
Net income			Total payable		
RPP	207		Federal tax	404	1,255
RRSP *	208		Non-refundable tax credits	350	3,543
Split-Pension Deduction	210		Dividend tax credit	425	
Union and professional dues	212		Min. tax carry-over/other *	426	
UCCB repayment	213		Basic federal tax	429	
Child care expenses	214		Non resident surtax		
Disability supports deduction	215		Foreign tax credits / other	405	
Business investment loss	217		Federal tax	406	
Moving expenses	219		Political/inv. tax credit/other *	410	
Support payments	220		Labour-sponsored tax credit	414	
Carrying charges and interest	221		Alternative minimum tax	417	
CPP/QPP/PIPP *	222		WITB Prepayment (RC210)	415	
Exploration and development	224		Special Taxes	418	
Employment expenses	229		Net federal tax	420	
Social benefits repayment	235		CPP contributions payable	421	
Other deductions *	231		EI self-employment	430	
Net income	236	8,368	Social benefits repayment	422	
			Provincial/territorial tax	428	
Taxable income			Total payable	435	
Canadian Forces personnel	244		Total credits		
Security options deductions	249		Income tax deducted *	437	
Other payments deduction	250		QC or YT abatement *	440	
Losses of other years *	251		CPP/EI overpayment *	448	
Capital gains deduction	254		Climate action incentive	449	154
Northern residents	255		Medical expense supplement	452	
Additional deductions	256		WITB (Schedule 6)	453	
Taxable income	260	8,368	Other credits *	454	
			GST/HST rebate	457	
2019 Estimated			School supply credit	469	
GST/HST credit		580 00	Instalments	476	
Provincial tax credit		1,092 00	Provincial tax credits	479	
Child Tax Benefit			Total credits	482	154
RRSP contribution limit		8,018 00	Balance owing (refund)		(154)
* More than one line is considered			Combined balance (refund)		(154)

Prepared without audit based on information provided by the taxpayer.

T1 Summary

2018 Tax Return Summary

Taxpayer personal information		Spousal information	
SIN	521 804 864	SIN	000 000 000
Name	Chen, Xin	Name	Ma, Qun
Care of		Birthdate	1968/07/02
Street address	326 Major Mackenzie Dr E Apt # 602	Filing	
P.O. Box, R.R.		Province of residence on 2018/12/31	Ontario
City	Richmond Hill	EFILE this return?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Province	ON	Is return discounted?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Postal code	L4C 8T4	Use preparer address for:	Nothing
Home phone	(647) 588-3456		
Birthdate	1968/11/18		
Marital status	Married		

Total income

Rental income	Gross	160	15,687 75	Net	126	5,368 35
Self-employment income						
Business income	Gross	162	3,000 00	Net	135	3,000 00
				Total income	150	8,368 35
						8,368 35

Net income**Net income 236** 8,368|35**Taxable income****Taxable income 260** 8,368|35**Non-refundable tax credits**

Basic personal amount	claim \$11,809 300	11,809 00
Spouse or common-law partner amount (if negative, enter "0")	303	11,809 00
Add lines 1 to 26	335	23,618 00
Multiply the amount on line 26 by 15%		= 338 3,542 70

Total federal non-refundable tax credits: 27 and 28. 350 3,542|70**Refund or Balance owing**

	Total payable	435	0 00 •
Climate action incentive (Complete Schedule 14)	449	154 00 •	
	Total credits	482	154 00 ▶
	Total payable minus total credits		(154 00)
	Refund	484	154 00 •

2019 Estimated

GST/HST credit	Annual	580 00	Quarterly	145 00
Provincial tax credit	Annual	1,092 00	Monthly	91 00
RRSP contribution limit				8,018 00

Prepared without audit based on information provided by the taxpayer.

Comparative

Comparative Tax Summary (Federal)

	2018	2017		2018	2017
Total income			Non-refundable tax credits		
Employment *	101	12,360	Basic personal amount	300	11,809
Old Age Security	113		Age amount	301	
CPP/QPP benefits	114		Spouse/eligible dependant *	303	11,809
Other pensions	115		Family caregiver amount	367	
Split-pension amount	116		Infirm dependants	304	
Universal Child Care Benefit	117		CPP/QPP/PPIP/EI *	308	640
Employment Insurance	119		Volunteer firefighters' amount*	362	
Taxable dividends	120		Canada employment amount	363	1,178
Interest	121	536	Public transit passes amount		
Limited partnership	122		Home accessibility expenses	398	
RDSP	125		Home buyers/Home renovation *	369	
Rental	126	5,368	Adoption expenses	313	
Taxable capital gains	127	7,100	Pension income amount	314	
Support payments	128		Disability amount	316	
RRSP	129		Transfers *	318	
Other	130		Interest on student loans	319	
Self-employment *	135	3,000	Tuition/education	323	
Workers' compensation and social assistance	147		Medical expenses	332	
Total income	150	8,368	Subtotal	335	23,618
			Credit at 15%	338	3,543
Net income			Donations and gifts	349	
RPP	207		Non-refundable tax credits	350	2,018
RRSP *	208		Total payable		
Split-Pension Deduction	210		Federal tax	404	1,255
Union and professional dues	212		Non-refundable tax credits	350	3,543
UCCB repayment	213		Dividend tax credit	425	
Child care expenses	214		Min. tax carry-over/other *	426	
Disability supports deduction	215		Basic federal tax	429	981
Business investment loss	217		Non resident surtax		
Moving expenses	219		Foreign tax credits/other		
Support payments	220		Federal tax	406	981
Carrying charges and interest	221		Political/inv. tax credit *	410	
CPP/QPP/PIPP *	222		Labour-sponsored tax credit	414	
Exploration and development	224		Alternative minimum tax	417	
Employment expenses	229		WITB (RC210)	415	
Social benefits repayment	235		Special Taxes	418	
Other deductions *	231		Net federal tax	420	981
Net income	236	8,368	CPP contributions payable	421	
			EI self-employment	430	
Taxable income			Social benefits repayment	422	
Canadian Forces Personnel	244		Provincial/territorial tax	428	458
Home relocation loan			Total payable	435	1,439
Security options deductions	249		Total credits		
Other payments deduction	250		Income tax deducted *	437	1,256
Losses of other years *	251		QC or YT abatement *	440	
Capital gains deduction	254		CPP/EI overpayment *	448	87
Northern residents	255		Climate action incentive	449	154
Additional deductions	256		Medical expense supplement	452	
Taxable income	260	8,368	WITB (Schedule 6)	453	
			Other credits	454	
2019 Estimated			GST/HST rebate	457	
GST/HST credit		580 00	School supply credit	469	
Child Tax Benefit			Instalments	476	1,957
RRSP contribution limit		8,018 00	Provincial tax credits	479	
* More than one line is considered			Total credits	482	3,300
			Balance owing (refund)	(154)	(1,861)

NRTC

Comparative NRTC Summary

Non-refundable tax credits	Federal	Provincial			
	2018	2018	2017	2016	2015
		ON	ON		
Basic personal amount	11,809 00	10,354.00	10,171.00		
Age amount (if you were born in 1953 or earlier)					
Spouse or common-law partner amount	11,809 00	8,792.00			
Amount for an eligible dependant					
Family caregiver amount					
Amount for infirm dependants age 18 or older					
Amount for dependent children born 2000 or later					
Senior supplementary amount (if born in 1953 or earlier)					
Amount for young children					
CPP or QPP contributions			438.57		
CPP or QPP contributions on self-employment and other earnings					
Employment Insurance premiums			201.48		
Volunteer firefighters' amount					
Search and rescue volunteers' amount					
Child care amount					
Canada employment amount					
Public transit passes amount					
Children's fitness amount					
Fitness amount					
Children's fitness equipment amount					
Children's arts amount					
Back-to-school amount					
Education coaching amount					
Home accessibility expenses					
Home buyers' amount					
Adoption Expenses					
Pension income amount					
Caregiver amount					
Disability amount					
Disability amount transferred from a dependant					
Teacher school supply amount					
Sport and recreational expenses for children					
Interest paid on your student loans					
Tuition and education amounts					
Tuition and education amounts transferred from a child					
Amounts transferred from your spouse or common-law partner					
Family tax benefit					
Allowable portion of medical expenses					
Subtotal	23,618 00	19,146.00	10,811.05		
Credit	3,542 70	966.87	545.96		
Donations and gifts					
Farmers' food donation tax credit					
Non-refundable tax credits	3,542 70	966.87	545.96		

5Year

5 Year Tax Summary (Federal)

	2018	2017	2016	2015	2014
Total income					
Employment *	101	12,360			
Old Age Security	113				
CPP/QPP benefits	114				
Other pensions	115				
Split-pension amount	116				
Universal Child Care Benefit	117				
Employment Insurance	119				
Taxable dividends	120				
Interest	121	536			
Limited partnership	122				
RDSP	125				
Rental	126	5,368	7,100		
Taxable capital gains	127				
Support payments	128				
RRSP	129				
Other	130				
Self-employment *	135	3,000			
Workers' compensation and social assistance	147				
Total income	150	8,368	19,996		
Net income					
RPP	207				
RRSP *	208				
Split-pension deduction	210				
Union and professional dues	212				
UCCB repayment	213				
Child care expenses	214				
Disability supports deduction	215				
Business investment loss	217				
Moving expenses	219				
Support payments	220				
Carrying charges and interest	221				
CPP/QPP/PPIP *	222				
Exploration and development	224				
Employment expenses	229				
Social benefits repayment	235				
Other deductions *	231				
Net income	236	8,368	19,996		
Taxable income					
Canadian Forces personnel	244				
Home relocation loan					
Security options deductions	249				
Other payments deduction	250				
Losses of other years *	251				
Capital gains deduction	254				
Northern residents	255				
Additional deductions	256				
Taxable income	260	8,368	19,996		

	2018	2017	2016	2015	2014
Non-refundable tax credits					
Basic personal amount	300	11,809	11,635		
Age amount	301				
Spouse / eligible dependant *	303	11,809			
Family caregiver amount	367				
Infirm/caregiver *	304				
CPP/QPP/PPIP/EI *	308	640			
Volunteer firefighters' amount*	362				
Canada employment amount	363	1,178			
Public transit passes amount					
Children's fitness credit					
Children's arts amount					
Home accessibility expenses	398				
Home buyers' amount	369				
Adoption expenses	313				
Pension income amount	314				
Disability amount	316				
Transfers *	318				
Interest on student loans	319				
Tuition / education	323				
Medical expenses	332				
Subtotal	335	23,618	13,453		
Credit at 15%	338	3,543	2,018		
Donations and gifts	349				
Non-refundable tax credits	350	3,543	2,018		
Total payable					
Federal tax	404	1,255	2,999		
Non refundable tax credits	350	3,543	2,018		
Family tax cut					
Dividend tax credit	425				
Min. tax carry-over/other *	426				
Basic federal tax	429	981			
Non resident surtax					
Foreign tax credits / other *	405				
Federal tax	406	981			
Political/inv. tax credit/other *	410				
Labour-sponsored tax credit *	414				
Alternative minimum tax	417				
WITB (RC210)	415				
Special Taxes	418				
Net federal tax	420	981			
CPP contributions payable	421				
EI self-employment	430				
Social benefits repayment	422				
Provincial/territorial tax	428	458			
Total payable	435	1,439			
Total credits					
Income tax deducted *	437	1,256			
QC or YT abatement *	440				
CPP/EI overpayment *	448	87			
Climate action incentive *	449	154			
Medical expense supplement	452				
WITB (Schedule 6)	453				
Other credits *	454				
GST / HST rebate	457				
Children's fitness amount					
School supply credit	469				
Instalments	476	1,957			
Provincial tax credits	479				
Total credits	482	154	3,300		
Balance owing (refund)		(154)	(1,861)		

* More than one line is considered

May 13, 2019

Ke Wang
Ke Wang Professional Corporation
1108-250 Consumers Road
Toronto, Ontario
M2J 4V6

Xin Chen
602-326 Major Mackenzie Dr E
Richmond Hill, ON
L4C 8T4

Dear Mr. Chen:

We have transmitted your return electronically to Canada Revenue Agency (CRA) using the EFILE system. The enclosed copy of your 2018 income tax return is for your records. We have prepared your return based on the information you provided to us. Keep all information slips, receipts, and other documents for six years, in case CRA asks to see them.

Your return shows a refund of \$154.00.

You will receive a GST credit of \$580.00, payable in quarterly instalments of \$145.00 in July and October 2019 and in January and April 2020.

We estimate that you will receive the Ontario Trillium Benefit of \$1,092.00, payable in twelve monthly installments of \$91.00 commencing on July 2019.

Your RRSP deduction limit for 2019 is \$8,018.

If you have any questions about your income tax return, please contact me at (416) 551-5550.

Sincerely yours,

Ke Wang Professional Corporation

Ke Wang

Enclosure